

# Nebraska Department of Revenue

# 2005 Annual Report



*Mary J. Egr Edson, State Tax Commissioner*

# Department Officials

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*Acting Director of the Nebraska Lottery*

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*Administrator of Personnel*

**David Dearmont, Ph.D.**

*Administrator of Research Services*

**Leonard J. Sloup**

*Director of Revenue Operations and Taxpayer Services*

**Charles Long**

*Administrator of Special Services*

# How to Reach Us

## **For Nebraska Taxpayer Assistance**

*Contact your local regional office or call  
1-800-742-7474 (toll free in NE and IA),  
Lincoln residents call 471-5729*

**Web site: [www.revenue.ne.gov](http://www.revenue.ne.gov)**

## **For Nebraska Motor Fuels Taxpayer Assistance**

*Dial toll free 1-800-554-FUEL (1-800-554-3835),  
Lincoln residents call 471-5730*

**Web site: [www.revenue.ne.gov/fuels](http://www.revenue.ne.gov/fuels)**

## **For Nebraska Charitable Gaming Assistance**

*Call toll free 1-877-564-1315,  
Lincoln residents call 471-5937*

**Web site: [www.revenue.ne.gov/gaming](http://www.revenue.ne.gov/gaming)**

# Our Regional Offices

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1811 West Second Street  
**Grand Island**, NE 68803-6067  
Telephone 1-308-385-6067

Nebraska State Office Bldg.  
301 Centennial Mall South  
**Lincoln**, NE 68509-4818  
Telephone 1-402-471-5729

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**Norfolk**, NE 68701-4091  
Telephone 1-402-370-3333

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200 South Silber St.  
**North Platte**, NE 69101-4200  
Telephone 1-308-535-8250

Nebraska State Office Bldg.  
1313 Farnam-on-the-Mall  
**Omaha**, NE 68102-1871  
Telephone 1-402-595-2065

Panhandle State Office Complex  
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**Scottsbluff**, NE 69363-1500  
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# The Nebraska Department of Revenue

The Nebraska Department of Revenue was created effective January 1, 1970, with the State Tax Commissioner as its chief executive officer. The Office of the Tax Commissioner was created under the Nebraska Constitution in 1920.

The State Tax Commissioner is responsible for the administration of Nebraska revenue laws. Tax programs administered by the State Tax Commissioner include, but are not limited to, income tax, sales and use tax, motor fuels taxes, and numerous miscellaneous taxes.

The Nebraska Department of Revenue strives to provide taxpayers with the most efficient and economical administration of the Nebraska revenue laws.

The Nebraska Department of Revenue is comprised of the Administration and integrated service areas.

## Administration

Administration includes the State Tax Commissioner, Finance and Management Services Director, Hearing Officer, Personnel Administrator, Legislative Liaison, Special Assistants, and Administrative Assistant to the State Tax Commissioner. They provide the administrative support necessary for carrying out the directives of the State Tax Commissioner.

## Audit Services

Audit Services conducts audits on the books and records of taxpayers to ensure they are in compliance with the tax laws; audits the Auditor of Public Accounts; administers the Economic Incentive Programs; and participates in informational exchanges with other tax authorities.

Audit Services conducts audits for all tax programs except those administered by the Charitable Gaming Division and the Motor Fuels Division of the department. Offices are maintained in Lincoln, Omaha, Kearney, Norfolk, and Scottsbluff. This is necessary since we generally conduct the audit at the location of the taxpayer's records. Our auditors travel to locations outside of Nebraska when the location of the records makes it necessary.

In the administration of the Economic Incentive Programs, we provide education to taxpayers on benefits available; answer technical questions from taxpayers; prepare agreements with taxpayers allowing for the use of the incentives; review claims for benefits; and audit the records of the taxpayer to ensure compliance. In addition, we prepare an annual report to the Nebraska Legislature on the Economic Incentive Programs.

We implement and monitor a contract for audit services provided by the Multistate Tax Commission, and participate in information exchange with the Midwest Border States Tax Compact, the Internal Revenue Service and other states.

## Charitable Gaming Division

The function of the Charitable Gaming Division is to regulate and oversee all charitable gaming activities in Nebraska, ensuring fair play, ensuring revenues are accurately accounted for and used for those purposes allowed by law, and collecting taxes on charitable gaming activities. Bingo, lottery by pickle card, and lottery and raffle activities conducted by nonprofit organizations, county and city lottery (keno) conducted by counties, cities, and villages, and gift enterprise activities are all regulated by this area.

Responsibilities of this area include licensing of participants, conducting audits of licensees, inspection of charitable gaming operations, testing and approval of gaming equipment, and the development of necessary forms, regulations and legislative proposals. This area also represents the department at administrative hearings and assists the Attorney General and county attorneys in litigation involving charitable gaming related matters.

This area provides educational materials to the public and licensees outlining the statutory and regulatory provisions and reporting requirements necessary to properly conduct charitable gaming activities. Educational workshops are held periodically for licensees and training materials are developed and presented to licensees and potential licensees.

## Finance and Management Services

Within Finance and Management Services, Finance prepares the state budget request in conjunction with the State Tax Commissioner, accounts for the day-to-day expenditures of the department and prepares monthly reports for management. Finance is also responsible for establishing and implementing internal accounting controls. They perform the cashing function for all the cash and checks received by the Nebraska Department of Revenue.

The E-Commerce area provides all electronic commerce functions such as Electronic Funds Transfer (EFT), Voice Response Unit (VRU), Joint Electronic Filing (JELF), and Telefile for the department.

Systems and Micro Support Sections design, coordinate, and schedule all mainframe and LAN/WAN data processing operations within the Department of Revenue. These sections serve as the liaison between this agency and Information Management Services of the Department of Administrative Services. They analyze new and existing tax programs and develop systems in accordance with statutory requirements and departmental policy. A vital function of this area is implementing computer hardware and software improvements for the department.

## Investigative Services

Investigative Services serves as the investigative arm for the State Tax Commissioner and the entire Nebraska Department of Revenue, to include both external and internal investigations. As a result, Investigative Services works closely with the Charitable Gaming Division, the Nebraska Lottery, the Motor Fuels Division, Taxpayer Services, Revenue Operations, and Legal Services of the department in conducting these investigations.

Investigative Services specific functions are to conduct investigations, some of which are pursued criminally, some administratively and some both criminally and administratively for the aforementioned areas; to conduct background investigations, both for prospective licensees, prospective vendors and department employees as related to the Nebraska Lottery and the Charitable Gaming Division; to conduct on-site inspections involving the printing of lottery tickets; to maintain a working relationship with law enforcement agencies at all levels, including prosecuting attorneys; and to provide training to law enforcement.

## Legal Services

Legal Services serves as internal legal counsel for the State Tax Commissioner and the entire agency. This area represents the Nebraska Department of Revenue during all stages of audit resolution and at all formal hearings before the State Tax Commissioner.

Legal Services is responsible for initiating and/or reviewing all legal documents, proposed legislation, regulations, revenue rulings, contracts, and forms for legal content. This area is the department's liaison with the state Department of Justice and assists the Attorney General's office in any litigation regarding revenue issues.

This area also monitors taxation at the federal level for impact on state tax revenue. It coordinates the exchange of tax information between the department and the Internal Revenue Service and other states' revenue departments. This area reviews tax information confidentiality laws and issues opinions to all employees concerning the confidentiality of revenue data. It also coordinates the implementation of new revenue laws and monitors the results in order to ensure the smooth functioning of new and existing administrative systems. Its duties also include responding verbally or in writing to the most difficult technical questions posed to this agency.

Legal assistance is provided to county officials in the administration of documentary stamp tax and the homestead exemption program. An up-to-date legal library is maintained within the department under the direction of Legal Services.

## Motor Fuels Division

The Motor Fuels Division regulates all motor fuel tax programs, including motor vehicle fuels (gasoline and gasohol), diesel fuel, and compressed fuel in addition to the Petroleum Release Remedial Action Fee program.

Since January 2002, all motor fuel returns are filed via electronic data interchange (EDI).

For enforcement purposes, the division has dedicated auditors located in Lincoln, Omaha, and Kearney.

In order to most effectively service our licensees, each is assigned an Account Representative who provides them personalized assistance in all aspects of motor fuel tax compliance. Toll-free WATS access is also provided for the convenience of all licensees.

## Nebraska Lottery

The Nebraska Department of Revenue launched the Nebraska Lottery — the 37th Lottery in the nation — on September 11, 1993.

Initial lottery products consisted of instant ticket games which allow players to determine instantly if they have won a prize, and offer 1 in 5 odds of doing so. Planning began in October 1993 for the introduction of on-line games, such as the multi-state game Powerball, which began sales through Nebraska Lottery retail outlets on July 21, 1994.

Lottery personnel are organized into marketing, investigations, finance and accounting, and administrative units. This area's main offices are located in Lincoln, with Claim Centers within department field offices in Scottsbluff, Grand Island, North Platte, Norfolk, and Omaha.

The Nebraska Lottery recruits and licenses lottery retailers; develops, implements and reviews advertising and promotional campaigns; monitors lottery sales and collects net proceeds from lottery retailers; and develops necessary forms and procedures, rules, and legislation. The Lottery contracts for outside security, marketing, and game production services when necessary.

After prizes and expenses, lottery proceeds will be used to fund grants for special environmental projects, innovative education programs, and compulsive gamblers assistance — as specified by the Legislature.

## Research

Research Services prepares revenue estimates and cash flow projections for use by the State Tax Commissioner and the Nebraska Legislature. Forecasting models have been developed by Research Services and are updated periodically. Services provided by Global Insight, Inc. are utilized in making forecasts of national trends that affect Nebraska's economic activity. This information is used by the Nebraska Economic Forecasting Advisory Board at their meetings to set General Fund revenue estimates.

Research Services analyzes information and prepares reports regarding all tax programs administered by the department. Published reports include the Annual Report of the Nebraska Department of Revenue, the annual report of Aid to Local Governmental Subdivisions, and the Tax Expenditure Report. This area provides estimates of the fiscal impact of proposed legislation on state revenue.



Research Services also allocates the state aid payments to counties, cities, and natural resource districts under the provisions of the aid to local government programs.

## **Revenue Operations**

Revenue Operations is responsible for receiving and processing the returns, monies, and refunds for most tax programs administered by the Nebraska Department of Revenue. Specialized areas, such as the Motor Fuels Division, the Charitable Gaming Division, and the Nebraska Lottery, provide the processing functions for their respective tax programs. The larger, broad-based tax programs, such as sales tax and income tax, have all tax applications, returns, reports, claims, and refunds processed by Revenue Operations.

This area is organized into six functional sections. These are Initial Operations, Validation, Clearance, Imaging, Teleprocessing, and Post Processing. All tax returns flow through an established processing cycle which utilizes the functions of each of these areas.

Initial Operations receives all incoming documents through the mail or other receiving areas. Mail is removed from the envelopes and is sorted and batched. Returns and remittances are then validated which creates a computerized control record for these documents and initializes financial reporting functions. Checks are imaged and sent to Finance where they are prepared for deposit and the accounting function is performed. Most mail received by the department flows through this section.

Tax returns, applications, and refund claims that need review are sent to the Clearance area where they are checked and edited for those error conditions that are outside the scope of the computer processing programs. Problems are resolved through internal research or communication with taxpayers. This area processes applications for tax programs that require a license to collect and remit state taxes and also prepares certificates for those programs that do not require a license, but need an identification number to file taxes. Refund requests for non-income tax programs and the applications for homestead exemption from property tax are other functions of this area. Accounts are verified to ensure that the refund or exemption claimed is correct and complies with statutes and regulations.

After review, the tax returns and documents are routed to Teleprocessing where detailed information from each return is entered into the taxpayer's computerized account. This data is merged with preliminary information that was entered in the validation area to create a complete computerized record of each return received.

All tax returns and documents are then imaged which creates a digital image of the document or tax return. Through the use of a sophisticated computerized image retrieval system, employees of the department are able

to instantaneously retrieve an imaged tax return or document through a PC at their individual work station. After imaging, the returns are transferred to a long-term storage site and eventually destroyed according to a specified retention schedule. Recycling of these resources are utilized wherever possible.

After data entry and imaging, the returns are sent to Post Processing where any errors are detected, corrected, and resolved through highly automated processing programs that check for a myriad of possible errors or conditions that need further analysis. Electronically filed tax returns are passed through those same programs to check for errors and accuracy. Errors that are detected by these computerized programs are corrected through PC's at individual work stations using on-line error resolution programs. These corrections may result in the issuance of notices of balance dues or changes in refunds.

## **Special Services**

Special Services provides the forms and publication design services to all departmental offices. Other services provided to the department are purchasing and office supplies, security, telecommunication, transportation, forms and equipment inventory, office layout and design, and maintenance of office machines and other equipment.

## **Taxpayer Services**

Taxpayer Services provides taxpayer assistance and education, enforcement of the tax laws, and tax collection services. It also informs taxpayers of their rights and responsibilities under the state's tax laws and assists them in preparing returns for all tax programs. It coordinates communication between taxpayers and the department through offices located in Lincoln, Omaha, Grand Island, Norfolk, North Platte, and Scottsbluff.

Taxpayer Assistance answers inquiries and provides instructions on preparing state tax returns, application of state tax statutes, rules, regulations, and policies. Taxpayers receive specialized attention through the availability of an automated telephone response system. The status of a current year individual income tax refund may be accessed through this system 24 hours a day, seven days a week.

The area takes corrective action when there are failures or irregularities in registration and reporting. The compliance area is responsible for obtaining the payment of delinquent taxes and securing the filing of nonfiled returns for all of the tax programs administered by the Department of Revenue, except motor fuels taxes.

Taxpayer Services enhances compliance efforts by developing and presenting tax-related educational programs. This area provides tax information and offers training to taxpayers through industry association meetings, civic organizations, tax practitioners, and community colleges statewide.



# 2005 Revenue Review

In 2005, 94.1% of all tax revenue collected by the State of Nebraska was collected by the Nebraska Department of Revenue. Tax collections for the year were \$3,846 million, an increase of \$327 million or 9.3% above 2004. The receipts from permits, fees, and licenses collected by the department were \$261 thousand, a decrease of 19.7% from the previous year.

Over three-quarters of the department's net tax receipts in 2005 were from state sales tax and income taxes. Net individual income tax receipts increased \$152 million to \$1,449 million in 2005, an increase of 11.7% from 2004. Net receipts from corporation income tax were \$241.7 million in 2005, up \$53.0 million or 28.1% from 2004. Net state sales and use tax receipts for 2005 totaled \$1,248 million, an increase of \$67 million or 5.7% above 2004. Sales tax receipts included \$152.7 million of sales tax on motor vehicles.

The largest share of tax revenue is deposited in the State General Fund. General Fund revenue sources accounted for 79.6% of the total revenue collected by the Department of Revenue in 2005. Sales and income taxes are the primary sources of General Fund revenue.

Motor fuels taxes and sales tax on motor vehicles are deposited in state highway funds. Revenue deposited in the Highway Trust Fund, Highway Allocation Fund, and the Highway Cash Fund accounted for 11.5% of revenue collections.

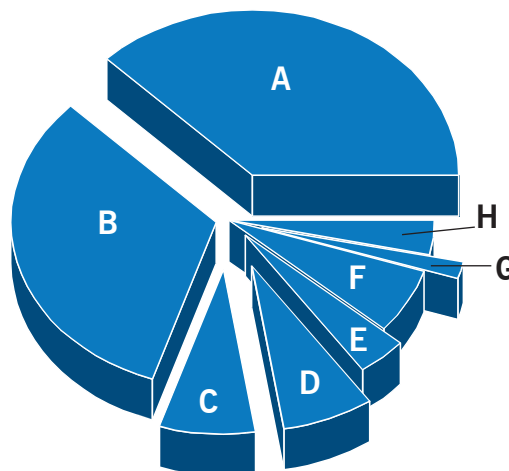
In 2005, 7.5% of revenue collections were distributed to local governments. City sales tax and county lodging tax are collected by the Nebraska Department of Revenue and distributed directly to cities and counties.

Revenue deposited in other governmental funds accounted for the remaining 1.4% of collections.

The major state revenue sources are described beginning on page 7. The descriptions include the basis and current tax rate, due dates of reports and payments, administering agencies or officials, and the manner of distribution of each tax or fee.

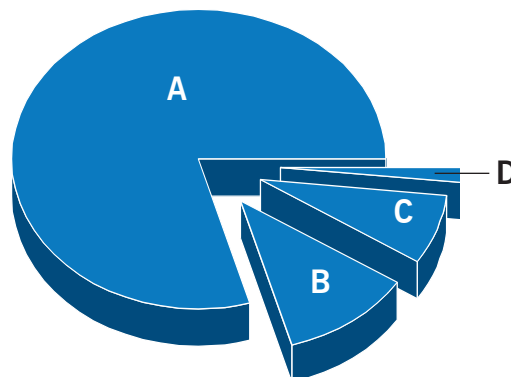
## Sources of Revenue

A	Individual Income Tax.....	37.7%
B	State Sales and Use Tax.....	32.4%
C	Motor Fuels Taxes .....	7.6%
D	City Sales Tax .....	7.1%
E	Sales Tax on Motor Vehicles .....	4.0%
F	Corporation Income Tax .....	6.3%
G	Cigarette Tax .....	1.7%
H	Other Collections.....	3.2%



## Distribution of Revenue

A	General Fund.....	79.6%
B	Highway and Road Funds*.....	11.5%
C	Local Governments.....	7.5%
D	Other Funds .....	1.4%



\* Includes the Highway Trust Fund, Highway Allocation Fund, and Highway Cash Fund

# 2005 Revenue Legislation

The following is a summary of the major legislation passed by the 2005 Legislature that relates to taxes collected by the Nebraska Department of Revenue.

## Income Tax

### ***Charitable Contributions***

An income tax credit for planned gifts to a qualified endowment is allowed for resident individuals, shareholders of small business corporations, partners of partnerships, members of limited liability companies, C corporations, and resident estates or trusts. The tax credit is equal to a percentage of the present value of the gift with a limitation of \$10,000 per taxpayer and is limited to the amount not deducted for income tax purposes. Operative for tax years beginning on or after January 1, 2006 through December 31, 2009. (LB 28)

### ***Apportionment***

Small business corporations and limited liability companies are required to apportion their income if taxable in another state. If the corporation or company is not taxable in any other state, all income is taxable in Nebraska. Operative for tax years beginning on or after January 1, 2005. (LB 216)

### ***Amended Returns***

Any taxpayer filing an amended income tax return seeking a refund or credit of tax must file the amended return within 90 days of receiving proof of federal acceptance of the credit or refund or within the statutory time for filing an amended return, whichever is later. Effective September 4, 2005. (LB 216)

### ***Deficiency Determinations and Extensions***

A notice of deficiency may be mailed to a pass-through entity's, (partnership, S corporation, or limited liability company) last known address or that of its federal tax matters person and shall be deemed to be received by the entity's partners, shareholders, or members. In addition, an extension of the statute of limitations that is signed on behalf of a pass-through entity will also extend the time allowed for a deficiency against the entity's partners, shareholders, or members with respect to any item of entity income. Effective September 4, 2005. (LB 216)

### ***Community Development Assistance Act***

Individuals are now eligible for the income tax credit allowed for contributions to eligible community betterment projects. Operative for tax years beginning on or after January 1, 2005. (LB 334)

## Sales Tax

### ***Home Health Agencies***

Beginning October 1, 2005, purchases by nonprofit Nebraska-licensed facilities providing home health care services, hospice or hospice services, or respite care services are exempt from tax. This exemption replaces the exemption previously provided to nonprofit organizations providing home health care services. (LB 216)

### ***Meals Sold by School Organizations***

Beginning October 1, 2005, meals sold by parent-booster clubs, parent-teacher associations, parent-teacher-student associations, or school-operated stores are exempt from tax when the proceeds are used to support the school activities or the school itself. (LB 216)

### ***Telephone and Cable Wiring***

The services of contractors to install, construct, service, or remove property used in conjunction with the furnishing, installing, or connecting of telephone or cable service are exempt when associated with an exempt contractor labor project. In addition, prior to October 1, 2003, the services of an Option 2 or Option 3 contractor, other than as a subcontractor of a public utility, to install, construct, service, or remove property used in conjunction with the furnishing, installing, or connecting of cable service are exempt on the customer's side of the utility demarcation point. Retroactive application to October 1, 2003. (LB 753)

### ***Manufacturing Machinery and Equipment***

Beginning January 1, 2006, purchases of manufacturing machinery and equipment are exempt from tax. In addition, sales tax does not apply to any installation, repair, and maintenance services performed on manufacturing machinery and equipment. (LB 312)

## Homestead Exemption

### ***Certification of Application***

Applications for homestead exemption may now be certified not only by physicians, but also by physician assistants or advanced practice registered nurses. Effective September 4, 2005. (LB 17)

### ***Veterans' Eligibility***

Veterans receiving a general discharge from service under honorable conditions will be eligible for homestead exemption benefits the same as veterans receiving an honorable discharge. Effective for applications filed on and after March 10, 2005. (LB 54)

## Withholding Tax

### ***Partnerships***

Publicly traded partnerships are not required to withhold income tax from each nonresident individual partner based on income earned within Nebraska, provided the partnership agrees to file an informational return with the department identifying each partner with Nebraska income in excess of \$500. Operative for tax years beginning on or after January 1, 2005. (LB 216)

### ***Pension and Annuity Payments***

Beginning January 1, 2006, employer-sponsored pension and annuity payments are subject to the same withholding requirements as wages and other payments when such payments are subject to federal withholding. (LB 216)

**Withholding Agent**

Employers may appoint an agent for purposes of withholding income tax. The employer and the agent will be jointly and severally liable for the withholding tax. Effective September 4, 2005. (LB 216)

**Tax Incentives**

Two of Nebraska's tax incentive programs were changed and 2 additional programs were added. Additional information on these changes will soon be available on the department's Web site. These changes become effective January 1, 2006. (LB 312)

**Nebraska Advantage Act**

The tax incentive program known as the Employment and Investment Growth Act (LB 775) is replaced with the Nebraska Advantage Act. Businesses may qualify for benefits under 5 different tiers of new investment and new jobs ranging from an investment of at least \$1,000,000 and the hiring of at least 10 new employees to \$30,000,000 of new investment and maintaining the same number of employees. A nonrefundable fee is required with the application.

**Nebraska Advantage Rural Development Act**

The tax incentive program known as the Employment Expansion and Investment Incentive Act was renamed the Nebraska Advantage Rural Development Act. The income tax credits are available to businesses which make investment in new property and add employees. There are required levels of employment and investment for counties with populations of less than 25,000 and less than 15,000. Teleworkers working from home may qualify as employees for purposes of determining the credits. The \$500 application fee continues to apply to this program.

**Nebraska Advantage Research and Development Act**

A new tax incentive program was adopted for any business which makes investment in research and experimental activities. Qualified businesses are allowed a research tax credit equal to 3% of the amount expended in research and experimental activities in excess of the average amount expended in the previous 2 years. The credit may be used to obtain a refund of sales and use taxes paid, or as a refundable income tax credit.

**Nebraska Advantage Microenterprise Tax Credit Act**

A new tax incentive program was adopted for businesses creating or expanding microbusinesses (5 or fewer employees) that contribute to the revitalization of economically distressed areas. Upon approval of an application, qualified taxpayers are entitled to refundable tax credits equal to 20% of new investment or employment. Credits expire 1 year after being earned and are limited to \$10,000 per taxpayer.

**Miscellaneous****Appeals of Tax Commissioner Decisions**

Any appeal of a final determination of the Tax Commissioner, other than for income tax, must be filed in the District Court of Lancaster County. Effective September 4, 2005. (LB 216)

**Litter Fee**

The Nebraska Litter Reduction and Recycling Act has been extended to October 30, 2010. (LB 33)

**Documentary Stamp Tax**

Effective July 1, 2005, the documentary stamp tax is increased from \$1.75 to \$2.25 for each \$1,000 of value of real estate subject to a transfer of title. Proceeds from the increased tax will be distributed to the Affordable Housing Trust Fund and the Behavioral Health Service Fund. (LB 40)

**Estate Tax**

For decedents dying on or after January 1, 2003, the estate tax liability must be apportioned based on the amount of property located in Nebraska compared to the entire estate. (LB 499)

**Limited Liability Managers**

Members of a limited liability company, including members acting as managers, are liable for unpaid taxes imposed on the limited liability company. Effective September 4, 2005. (LB 216)

**Electronic Funds Transfer Payments**

The threshold at which taxpayers may be required to remit taxes or fees using electronic funds transfer will be lowered from \$100,000 to \$20,000. The Tax Commissioner will notify affected taxpayers at least 3 months prior to the date the electronic payments will be required. Operative for payments made after January 1, 2006. (LB 216)

# Nebraska Revenue Sources

## **Source: Income Tax**

*Basis and Rate:* For individuals, the tax is calculated using a four bracket, graduated rate schedule based on Nebraska taxable income. The tax rates range from 2.56% to 6.8%. Income brackets and rates are displayed on page 15.

The corporation income tax rate is 5.58% of the first \$50,000 of Nebraska taxable income and 7.81% of income over \$50,000.

*Due Date:* Returns and payments are due on the federal return and payment dates. Withholding returns and payments are due the last day of the month following the preceding annual or quarterly reporting period and the 15th day of the month following the preceding monthly reporting period.

*Administered by:* Nebraska Department of Revenue

*Distribution:* General Fund

## **Source: Financial Institutions Tax**

*Basis and Rate:* The tax rate is 47¢ per \$1,000 average deposits, limited by the institution's net financial income multiplied by 3.81%.

*Due Date:* On or before the 15th day of the third month following the close of the taxable year of the financial institution.

*Administered by:* Nebraska Department of Revenue

*Distribution:* General Fund

## **Source: Sales and Use Tax**

*Basis and Rate:* The tax rate is 5.5% of the gross receipts from sales of tangible personal property and certain taxable services. Additional local option taxes of .5, 1, or 1.5% may be approved by local voters.

*Due Date:* Reports and payments are due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.

*Administered by:* Nebraska Department of Revenue

*Distribution:* State sales tax on motor vehicles, trailers, and semi-trailers is deposited in the Highway Trust Fund. All other state sales tax is deposited in the General Fund. State sales tax proceeds from the sale of motor vehicles, trailers, and semi-trailers that exceed 5% are deposited in the General Fund.

## **Source: Aircraft Fuels Tax**

*Basis and Rate:* The tax rate for aviation gasoline is 5¢ per gallon and the tax rate for aviation jet fuel is 3¢ per gallon. The tax on aircraft fuel used for licensed aircraft schools is refundable.

*Due Date:* Returns and payments are due on the 20th of each month for the preceding month.

*Administered by:* Nebraska Department of Revenue

*Distribution:* Department of Aeronautics Cash Fund.

## **Source: Alcoholic Beverages Tax**

*Basis and Rate:* The excise tax rates on alcoholic beverages are as follows: beer, 31¢ per gallon; all wines (except for wine produced in farm wineries), 95¢ per gallon; wine produced in farm wineries, 6¢ per gallon; alcohol and spirits, \$3.75 per gallon.

*Due Date:* Reports and payments are due the 25th of each month for the preceding month.

*Administered by:* Nebraska Liquor Control Commission

*Distribution:* General Fund.

## **Source: Charitable Gaming Taxes**

*Basis and Rate:* The tax on bingo is 3% of gross receipts from each bingo occasion. The tax on pickle cards is 10% of the definite profit of each pickle card unit sold by a licensed distributor. The tax on county/city lotteries is 2% of the gross proceeds of each lottery. The tax on lotteries and raffles conducted by nonprofit organizations is 2% of the gross proceeds of each lottery with gross proceeds of more than \$1,000 or each raffle with gross proceeds of more than \$5,000.

*Due Date:* For organizations conducting bingo, a lottery, or a raffle, and for counties, cities or villages conducting a lottery, reports and payments are due the last day of the month for the preceding quarterly period. For pickle card distributors, reports and payments are due the last day of the month for the preceding monthly period.

*Administered by:* Nebraska Department of Revenue

*Distribution:* Forty percent of the tax is deposited in the Charitable Gaming Operations Fund. The remaining 60% of the tax is deposited in the General Fund. All unused operation funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

## **Source: Cigarette Tax**

*Basis and Rate:* The cigarette tax rate is 64¢ on packages containing 20 or fewer cigarettes and 80¢ on packages containing 25 cigarettes. The basic rate is 3.2¢ per cigarette. The rate increase that was originally in effect for a 2-year period was made permanent by LB 759.

*Due Date:* Reports are due the 10th of each month for the preceding monthly period.

*Administered by:* Nebraska Department of Revenue

*Distribution:* The cigarette tax is distributed as follows: General Fund, 21¢ reduced by \$3,000,000 (from July 1, 1994 to July 1, 2009) which is deposited in the Municipal Infrastructure Redevelopment Fund;



Nebraska Outdoor Recreation Development Cash Fund, 1¢; Department of Health and Human Services Finance and Support Cash Fund, 3¢; Two cents is a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha); Building Renewal Allocation Fund, 7¢; Information Technology Infrastructure Fund, 2¢; Cash Reserve Fund, 28¢.

**Source: Corporation Occupation Tax**

*Basis and Rate:* The occupation tax amounts have doubled from their previous rates since they are now collected every 2 years. For domestic corporations, the tax rate is graduated, based upon the amount of domestic paid up capital stock. The tax rate ranges from \$26 for corporations with \$10,000 or less domestic capital stock, to \$23,990 for corporations with over \$100,000,000 of capital stock. For foreign corporations, the tax rate is based on the amount of personal property employed in Nebraska. The rate ranges from \$52 for foreign corporations with property valued at \$10,000 or less, to \$30,000 for foreign corporations with over \$20,000,000 of property in Nebraska. Domestic and foreign corporation occupation taxes are due on a biennial basis and are collected in even numbered years. An annual fee of \$10 is levied against nonprofit corporations. The fee is collected in odd numbered years on a biennial basis.

*Due Date:* The reports and payments for domestic and foreign corporations are due March 1 and delinquent on April 15 of each even numbered year. Non profit biennial reports and payments are due April 1 and delinquent on June 1 of each odd numbered year.

*Administered by:* Secretary of State

*Distribution:* General Fund, Two-thirds of the fee reported by nonprofit organizations is applied to the General Fund, the other 1/3 is applied to the Corporation Cash Fund.

**Source: Documentary Stamp Tax**

*Basis and Rate:* Before July 1, 2005, deeds were taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof. After July 1, 2005, the rate changed to \$2.25 per \$1,000.

*Due Date:* Stamps are affixed prior to recording.

*Administered by:* The tax is collected by the County Register of Deeds then remitted to the Nebraska Department of Revenue.

*Distribution:* Prior to July 1, 2005, counties retained 50¢ from each \$1.75 of tax collected. Twenty-five cents of the remaining \$1.25 was credited to the Homeless Shelter Assistance Trust Fund and \$1.00 was credited to the Affordable Housing Trust Fund. After July 1, 2005, counties retain 50¢ from each \$2.25 collected. Twenty-five cents of the remaining \$1.75 is credited to the Homeless Shelter Assistance Trust Fund, \$1.20 is credited to the Affordable Housing Trust Fund, and 30¢ is credited to the Behavioral Health Services Fund.

**Source: Fire Marshal Tax**

*Basis and Rate:* Gross direct writing premiums and assessments received for fire insurance on all business done in the state are subject to taxation. Foreign and alien insurance companies pay .75%; domestic mutual companies and assessment associations pay .375%.

*Due Date:* Payments are due annually by March 1.

*Administered by:* Department of Insurance

*Distribution:* State Fire Marshal Cash Fund

**Source: Insurance Premium Tax**

*Basis and Rate:* For all domestic and foreign companies (except fraternal beneficiary associations) the tax rate is 1% of the gross amount of direct writing premiums for business done in Nebraska, except that for group sickness and accident insurance the rate is .5 (five-tenths)%.

*Due Date:* Payments are due annually by March 1. Quarterly prepayments of tax by all insurers with net tax liability for the previous tax year equal to or greater than \$4,000 are due April 15, June 15, and September 15. The tax paid must equal 25% of either (1) the total tax paid for the preceding taxable year or, (2) 80% of the actual tax due for the current taxable year.

*Administered by:* Department of Insurance

*Distribution:* Forty percent of the tax is deposited in the General Fund and 10% in the Mutual Finance Assistance Fund. The remaining 50% is deposited in the Insurance Tax Fund and distributed as follows: 10% to the counties; 30% to the Municipal Equalization Fund; and 60% to school districts.

**Source: Litter Fee**

*Basis and Rate:* The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The rate is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee.

*Due Date:* Reports and payments are due October 1, for the preceding July 1 to June 30 period.

*Administered by:* Nebraska Department of Revenue

*Distribution:* Litter fees are deposited in the Nebraska Litter Reduction and Recycling Fund.

**Source: Lodging Tax**

*Basis and Rate:* The state tax rate is 1% of the gross receipts from charges for hotel occupancy. Counties may adopt an additional local tax of up to 4%.

*Due Date:* Reports and payments are due the 25th day of the month for each preceding monthly reporting period.

*Administered by:* Nebraska Department of Revenue

*Distribution:* The state lodging tax is deposited in the State Visitors Promotion Cash Fund. Receipts from the county lodging tax are paid to the County Visitors Promotion Fund and the County Visitors Improvement Fund.

**Source: Marijuana and Controlled Substances Tax**

*Basis and Rate:* The tax is imposed for the possession or acquisition of marijuana and controlled substances in Nebraska. Payment of the tax does not provide immunity for a dealer from criminal prosecution under state or federal law. Tax rates are: for marijuana, \$100 per ounce or portion of an ounce; for controlled substances by weight, \$150 per gram or portion thereof; and for controlled substances not sold by weight, \$500 per each 50-dosage unit or portion of a unit.

*Due Date:* The tax must be paid to the Nebraska Department of Revenue immediately upon acquisition or possession of marijuana or controlled substances in Nebraska.

*Administered by:* Nebraska Department of Revenue

*Distribution:* Five percent of the proceeds are credited to the Marijuana and Controlled Substances Tax Administration Cash Fund. Of the remaining proceeds, 50% is returned to the county from which the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of the county. All remaining funds, including those which did not originate in a county are credited to the Nebraska State Patrol Drug Control and Education Cash Fund.

**Source: Mechanical Amusement Devices Tax**

*Basis and Rate:* An occupation tax is imposed on operators and distributor-operators of mechanical amusement devices, such as coin-operated video games. The occupation tax is \$35 per device placed in operation prior to July 1 of each year and \$20 per machine placed in operation on or after July 1 of each year.

*Due Date:* Occupation tax decals expire on December 31 of each year, regardless of when they were issued, and must be renewed on or before January 1.

*Administered by:* Nebraska Department of Revenue

*Distribution:* General Fund

**Source: Motor Fuels Tax**

*Basis and Rate:* The motor fuels fixed tax rate is 12.5¢ per gallon. Added to the fixed tax rate is the variable tax rate which is set semiannually beginning July 1, 1998.

The variable portion of the tax rate is determined by multiplying the average statewide cost of motor vehicle fuels purchased by the State of Nebraska by the variable excise tax rate. The tax rate is also adjusted to offset the amount of revenue not collected due to the ethanol producer credit.

For 2005 the semiannual tax rates are as follows: January through June - 25.4¢; July through December - 25.3¢.

*Due Date:* All returns and payments are due electronically on the 25th of each month for the preceding month.

*Administered by:* Nebraska Department of Revenue

*Distribution:* Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5¢ of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3%) and the Highway Allocation Fund (46 2/3%). Highway Allocation Fund revenue is distributed 50% to cities and 50% to counties.

**Source: Motor Vehicle Registration Fees**

*Basis and Rate:* Fees are imposed on new and renewal registrations of motor vehicles, trailers, motorcycles, semi-trailers, and snowmobiles. The fee varies depending on the type of vehicle registered. In addition to the registration fee, there is a \$1.50 charge to be credited to the Department of Motor Vehicles Cash Fund, a \$1.50 charge to be credited to the State Recreation Road Fund, and an issuance fee of \$2.00 (\$5.00 if the vehicle belongs to a nonresident) which is retained by the county. A \$30.00 fee for personalized message plates is credited to the Department of Motor Vehicles Cash Fund.

*Due Date:* For motor vehicles, the annual payment due date depends on the vehicle purchase date. For motor carriers, payments are due January 1.

*Administered by:* The fees are collected by the county treasurers, then remitted to the Department of Motor Vehicles.

*Distribution:* The remaining registration fees are credited to the Highway Trust Fund. The General Fund is credited with all driving record fees and driver reinstatement fees.

**Source: Organization and Qualification Fees**

*Basis and Rate:* A filing fee is imposed on Nebraska corporations at the time they file for Articles of Incorporation in order to qualify to do business in Nebraska. The fee is based on the amount of authorized capital stock. Foreign corporations pay a filing fee plus miscellaneous charges to qualify to do business in Nebraska. A filing fee applies to nonprofit corporations and limited liability partnerships. Fees are also charged for filing of amendments to the articles of incorporation



filing articles of dissolution, change of registered agent and other registration documents.

*Due Date:* For domestic corporations, fees are due at times of incorporation. For foreign corporations, fees are due at time of qualification or domestication. For limited liability partnerships, fees are due at times of organization.

*Administered by:* Secretary of State

*Distribution:* General Fund; except, 2/3 of domestic and corporate filing fees are credited to General Fund and 1/3 to Corporation Cash Fund.

#### **Source: Parimutuel Wagering Tax**

*Basis and Rate:* No tax is imposed for meets conducted on Nebraska State Fairground property. For all other meets, amounts wagered over \$10,000,000 but less than or equal to \$73,000,000 are taxed at a rate of 2.5%. Amounts in excess of \$73,000,000 are taxed at a rate of 4%. A tax credit equal to 2% of the first taxable \$70,000,000 is allowed for capital improvements and maintenance. An additional tax of .5% is imposed on wagers placed by telephone.

*Due Date:* Reports and payments are due the 10th day of each month for the preceding month.

*Administered by:* Nebraska Department of Revenue

*Distribution:* The .5% tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

#### **Source: Petroleum Release Remedial Action Fee**

*Basis and Rate:* The fee is nine-tenths of 1¢ (.009) per gallon on gasoline and gasohol and three-tenths of 1¢ (.003) per gallon on other petroleum products.

*Due Date:* Reports and payments are due each on the 25th of each month for the preceding monthly period.

*Administered by:* Nebraska Department of Revenue

*Distribution:* An amount not exceeding \$28,000 is deposited in the Petroleum Release Remedial Action Collection Fund. The remainder is deposited in the Petroleum Release Remedial Action Cash Fund.

#### **Source: Severance and Conservation Tax**

*Basis and Rate:* The severance tax is based on the value of oil and gas severed. The rate is 2% for stripper wells, 3% for non-stripper wells, and 3% for natural gas. The conservation rate is .40% on the value of oil and gas severed.

*Due Date:* Reports and payments are due the last day of each month for the preceding month in which resources were severed.

*Administered by:* Nebraska Department of Revenue

*Distribution:* Tax on gas or oil severed from public school lands is deposited in the permanent school fund. For all other lands, 1% of the gross tax receipts is deposited in the Severance Tax Administration Fund, up to \$300,000

may be appropriated to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Public Service Commission for administration of the Municipal Rate Negotiations Revolving Loan Fund, and the remainder is deposited in the permanent school fund. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

#### **Source: Tire Fee**

*Basis and Rate:* A fee of \$1.00 per tire is due on each retail sale in Nebraska of a qualified tire. The fee is also due on every tire included with a new vehicle, and every new tire a motor vehicle dealer places on a previously owned vehicle. Tires sold specifically for off-road use and recapped or re-grooved tires are not subject to the fee.

*Due Date:* Reports and payments are due the 25th of each month for the preceding month.

*Administered by:* Nebraska Department of Revenue

*Distribution:* Fees are credited to the Waste Reduction & Recycling Incentive Fund.

#### **Source: Tobacco Products Tax**

*Basis and Rate:* The tax is imposed on the first owner of tobacco products imported, manufactured or sold in Nebraska. Tobacco products include those forms of tobacco other than cigarettes prepared as to be suitable for chewing or smoking. The tax rate is 20% of the net invoice price of the tobacco products.

*Due Date:* Reports are due the 10th of each month for the preceding monthly period.

*Administered by:* Nebraska Department of Revenue

*Distribution:* Tobacco Products Administration Cash Fund

#### **Source: Transfer Tax (Estate and Generation-Skipping Transfer Tax)**

*Basis and Rate:* The transfer tax is comprised of an estate tax and a generation-skipping transfer tax. For estates of persons dying on or after January 1, 2003 and before July 1, 2003, the estate tax applies to filers of Federal Forms 706, 706NA, or 706-QDT, if the deceased was a resident of Nebraska or owned real property in Nebraska at the time of death. For estates of persons dying on or after July 1, 2003, the estate tax applies to estates with a federal taxable estate of \$1,000,000 or more, regardless of whether or not a federal form is filed, if the deceased was a resident of Nebraska or owned real property in Nebraska at the time of death.

For estates of persons dying on or after January 1, 2003 and before July 1, 2003, the estate tax ranges from .8% for taxable estates between \$40,000 and \$90,000 to 16% for taxable estates greater than \$10,040,000. For estates of persons dying on or after July 1, 2003, the estate tax is 5.6% of taxable estates up to \$100,000 plus an additional tax of up to 16.8% of the excess amount over \$100,000.

The generation-skipping transfer tax applies to transfers in which a federal generation-skipping transfer tax is imposed, where the property of a Nebraska resident is transferred or distributed, or a nonresident transfers Nebraska real estate or any tangible personal property situated in Nebraska. The tax rate for generation-skipping transfers is 16%.

*Due Date:* Estate tax is due 12 months after the death of the decedent. Generation-skipping transfer tax is due on the due date for filing the related federal return.

*Administered by:* Nebraska Department of Revenue

*Distribution:* General Fund

#### **Source: Uranium Severance Tax**

*Basis and Rate:* The tax is levied on the value of the uranium severed from the soil of Nebraska. A \$5,000,000 exemption is allowed before the tax is applied. The tax rate is 2% of the value of the uranium produced each year in excess of \$5,000,000 gross value.

*Due Date:* Reports and payments are due the last day of each month for the preceding month in which uranium was severed.

*Administered by:* Nebraska Department of Revenue

*Distribution:* General Fund

#### **Source: Waste Reduction and Recycling Fee**

*Basis and Rate:* The fee is \$25 for each business location with net taxable sales of tangible personal property of \$50,000 or more.

*Due Date:* Reports and payments are due October 1, for the preceding July 1 to June 30 period.

*Administered by:* Nebraska Department of Revenue

*Distribution:* Waste Reduction and Recycling Incentive Fund

#### **Miscellaneous State Taxes and Other Revenues**

In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition, the state receives several million dollars annually from nontax revenue sources. Nontax revenue sources include license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources. An important source of revenue is interest on the investment of state funds.

# State Funds Distributed to Local Government Subdivisions

Categories of State Aid	2001-2002	2002-2003	2003-2004	2004-2005
Homestead Exemption	\$37,784,370	\$40,906,159	\$46,580,543	\$50,425,408
Insurance Premium Distribution	\$2,518,997	\$2,560,735	\$2,669,761	\$2,853,517
Highway User Revenue Distribution (County - Estimated)	\$81,856,545	\$93,463,590	\$96,931,654	\$87,896,585
Highway User Revenue Distribution (Cities - Estimated)	\$82,331,985	\$93,834,325	\$97,303,413	\$96,748,102
State Aid to Natural Resource Districts	\$2,209,092	\$1,725,853	\$1,553,268	\$1,545,502
State Aid to Municipalities	\$16,830,240	\$13,148,625	\$11,313,762	\$11,257,193
State Aid to Counties	\$7,098,056	\$5,545,356	\$4,990,820	\$4,965,866
County Property Tax Relief	\$6,007,165	\$4,505,374	\$0	\$0
State Aid to Community Colleges	\$63,827,156	\$65,051,607	\$62,376,556	\$62,887,646
Annual Aid to Education	\$643,574,519	\$661,873,715	\$640,701,844	\$634,251,900
Special Education Payments	\$129,734,659	\$130,148,014	\$135,335,589	\$143,677,254
State Temporary School Fund	\$27,887,738	\$24,229,590	\$23,676,968	\$24,509,735
Construction Grants Program	-	-	-	-
Aid to Airports	\$1,062,877	\$1,002,967	-	-
Resources Development Fund	-	\$2,786,014	\$2,897,631	\$5,782,939
Municipal Infrastructure Redevelopment Fund	\$3,050,000	\$3,050,000	\$520,000	\$520,000
Municipal Equalization	\$11,397,149	\$12,542,762	\$12,550,239	\$14,183,590
MEF Rollover to MIRF	-	-	-	-
MEF Rollover to Aid to Municipalities	\$2,734,808	\$1,006,000	\$300,000	\$300,000
<b>Total Tax Dollars Distributed</b>	<b>\$1,119,905,356</b>	<b>\$1,157,380,686</b>	<b>\$1,139,702,048</b>	<b>\$1,141,805,237</b>

# Chronology of Nebraska Income and Sales Tax Rates

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Income Tax Rate <sup>1</sup>	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2.5%	\$0
January 1, 1968 <sup>2</sup>	10%	2%	10%	2.5%	\$7.00
January 1, 1969 <sup>2</sup>	10%	2%	10%	2%	\$7.00
January 1, 1970	13%	2.6%	12%	2.5%	\$7.00
January 1, 1971	10%	2%	10%	2.5%	\$7.00
January 1, 1972	15%	3%	10%	2.5%	\$10.00
January 15, 1972	15%	3%	15%	2.5%	\$10.00
January 1, 1973 <sup>3</sup>	13%	3.25%	15%	2.5%	\$10.00
July 1, 1973 <sup>3</sup>	13%	3.25%	13%	2.5%	\$10.00
January 1, 1974	11%	2.75%	11%	2.5%	\$13.00
January 1, 1975 <sup>3</sup>	12%	3% and 3.3%	10%	2.5%	\$16.00
May 5, 1975 <sup>3</sup>	12%	3% and 3.3%	11%	2.5%	\$16.00
July 1, 1975 <sup>3</sup>	12%	3% and 3.3%	13%	2.5%	\$16.00
January 1, 1976 <sup>3</sup>	17%	4.25% and 4.675%	15%	2.5%	\$16.00
September 1, 1976 <sup>3</sup>	17%	4.25% and 4.675%	17%	3%	\$16.00
January 1, 1977 <sup>3</sup>	18%	4.5% and 4.95%	17%	3%	\$20.00
July 1, 1977 <sup>3</sup>	18%	4.5% and 4.95%	18%	3.5%	\$20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	\$20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	\$20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	\$20.00
January 1, 1980 <sup>3</sup>	15%	3.75% and 4.125%	17%	3%	\$28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	\$28.00
January 1, 1982 <sup>3</sup>	18%	4.5% and 6.3%	15%	3%	\$28.00
May 1, 1982	18%	4.5% and 6.3%	15%	3.5%	\$28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3.5%	\$28.00
January 1, 1983 <sup>3</sup>	20%	5% and 7%	19%	3.5%	\$21.00
July 1, 1983 <sup>4</sup>	20%	5% and 7%	20%	4%	\$21.00
January 1, 1984 <sup>3</sup>	19%	4.75% and 6.65%	20%	4%	\$0
April 1, 1984	19%	4.75% and 6.65%	20%	3.5%	\$0
July 1, 1984	19%	4.75% and 6.65%	18%	3.5%	\$0
January 1, 1985 <sup>3</sup>	20%	5% and 7%	19%	3.5%	\$0
January 1, 1986	19%	4.75% and 6.65%	19%	3.5%	\$0
January 1, 1987	*	4.75% and 6.65%	19%	4%	\$0
March 1, 1987	*	4.75% and 6.65%	21%	4%	\$0
January 1, 1988 <sup>5</sup>	*	4.75% and 6.65%	Table	4%	\$0
January 1, 1989	*	4.75% and 6.65%	Table	4%	\$0
January 1, 1990 <sup>3</sup>	*	5.17% and 7.24%	Table	4%	\$0
July 10, 1990	*	5.17% and 7.24%	Table	5%	\$0
January 1, 1991	*	5.58% and 7.81%	Table	5%	\$0
January 1, 1992 <sup>6</sup>	*	5.58% and 7.81%	Table	5%	\$0
January 1, 1993	*	5.58% and 7.81%	Table	5%	\$0
January 1, 1994	*	5.58% and 7.81%	Table	5%	\$0
January 1, 1995	*	5.58% and 7.81%	Table	5%	\$0
January 1, 1996	*	5.58% and 7.81%	Table	5%	\$0
January 1, 1997	*	5.58% and 7.81%	Table	5%	\$0
July 1, 1998	*	5.58% and 7.81%	Table	4.5%	\$0
July 1, 1999	*	5.58% and 7.81%	Table	5%	\$0
January 1, 2000	*	5.58% and 7.81%	Table	5%	\$0
January 1, 2001	*	5.58% and 7.81%	Table	5%	\$0
January 1, 2002	*	5.58% and 7.81%	Table	5%	\$0
October 1, 2002	*	5.58% and 7.81%	Table	5.5%	\$0
January 1, 2003	*	5.58% and 7.81%	Table	5.5%	\$0
January 1, 2004	*	5.58% and 7.81%	Table	5.5%	\$0
January 1, 2005	*	5.58% and 7.81%	Table	5.5%	\$0

<sup>1</sup> The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968 through December 31, 1972. From January 1, 1973 through December 1, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975 through December 31, 1981, the corporate tax rate was 25% of the individual rate for the first \$25,000 of taxable income and 27.5% of the individual rate for the excess over \$25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first \$50,000 of taxable income and 35% of the individual rate for the excess over \$50,000. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 40¢ per \$1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25%.

Beginning with tax year 1987, the corporation income tax rate is calculated as a percent of the primary individual rate. For the first \$50,000 of Nebraska taxable income the rate is 150.7% of the primary individual rate. For taxable income in excess of \$50,000 the rate is 211% of the primary individual rate.

For tax year 1990, the financial institutions tax rate is 43¢ per \$1,000 of average deposits, limited by the institutions net financial income

multiplied by 3.53%. Beginning with tax year 1991, the tax rate is 47¢ and the limitation amount is 3.81%.

<sup>2</sup> The withholding rate effective June 25, 1968 was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

<sup>3</sup> The individual income tax rate was changed during the tax year.

<sup>4</sup> The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise \$30 million.

<sup>5</sup> Effective for wages paid on or after January 1, 1988, tables and rate schedules published in the Nebraska Circular EN are used to determine the amount of withholding.

<sup>6</sup> For tax year 1992, a depreciation surcharge equal to 2% of all depreciation, except on motor vehicles, is payable with the income tax return. C corporations are also subject to a corporate surtax equaling 1.17% of all taxable income over \$200,000.

**\* LB 773, 1987 Legislative Session, revised the Nebraska individual income tax. Beginning with tax year 1987, tax computations are based on Nebraska taxable income rather than federal tax liability. A schedule of the tax rates from 1988 to 2005 is shown on page 15.**

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# Income Tax Report

The Nebraska Revenue Act of 1967 established the income tax as a major state revenue source. The state income tax, which was first collected in 1968, includes individual, fiduciary, and corporation income taxes. Revenue from income tax is deposited in the General Fund.

## Individual Income Tax

The Nebraska individual income tax is imposed for each taxable year on the entire income of every resident individual. A Nebraska full-year resident must file a Nebraska individual income tax return if he or she is required to file a federal return and report a federal liability. A state filing is also required if an individual has \$5,000 or more of Nebraska adjustments to federal adjusted gross income, such as state and local bond interest. Nonresident and partial-year resident individuals are taxed on income that is derived from Nebraska sources.

Income tax is calculated as a percentage of Nebraska taxable income using a 4-bracket graduated rate schedule. Additional taxes are computed on federal alternative minimum tax and premature and lump-sum

distributions from qualified retirement plans at a rate equal to 29.6% of the federal tax amount. Nebraska taxable income starts with federal adjusted gross income, adds interest from non-Nebraska state and local government obligations, and subtracts U.S. government obligations and other adjustments decreasing income. For 2005, a standard deduction (equal to the greater of the Nebraska standard deduction or the federal itemized deductions less state and local income tax) is allowed. These deductions, together with the personal exemption credit (which is \$103 for tax year 2005) are reduced for higher income taxpayers. An additional tax which phases out the benefit of lower tax rates in the first income brackets is also computed by higher income taxpayers. The income threshold is \$145,950 in 2005 and will be adjusted for inflation in future years.

The following tables display the tax rates, income brackets, personal exemption amounts, and standard deduction amounts used to determine individual income tax liability for tax years 1988 through 2005:

Tax Brackets by Filing Status For Tax Years 1988-1992				
Bracket	Single Individuals	Heads of Household	Married Filing Joint	Married Filing Separate
1	\$ 0-1,800	\$0-2,500	\$0-3,000	\$0-1,500
2	\$1,800-16,800	\$2,500-23,000	\$3,000-28,000	\$1,500-14,000
3	\$16,800-27,000	\$23,000-38,000	\$28,000-45,000	\$14,000-22,500
4	Over \$27,000	Over \$38,000	Over \$45,000	Over \$22,500

Tax Brackets by Filing Status For Tax Years 1993-2005				
Bracket	Single Individuals	Heads of Household	Married Filing Joint	Married Filing Separate
1	\$0-2,400	\$0-3,800	\$0-4,000	\$0-2,000
2	\$2,400-17,000	\$3,800-24,000	\$4,000-30,000	\$2,000-15,000
3	\$17,000-26,500	\$24,000-35,000	\$30,000-46,750	\$15,000-23,375
4	Over \$26,500	Over \$35,000	Over \$46,750	Over \$23,375

Tax Rates by Bracket, 1988-2005				
Year	1	2	3	4
1988	2.00	3.15	5.00	5.90
1989	2.00	3.10	4.80	5.90
1990	2.20	3.36	5.21	6.41
1991	2.37	3.63	5.62	6.92
1992	2.37	3.63	5.62	6.92
1993	2.62	3.65	5.24	6.99
1994	2.62	3.65	5.24	6.99
1995	2.62	3.65	5.24	6.99
1996	2.62	3.65	5.24	6.99
1997	2.51	3.49	5.01	6.68
1998	2.51	3.49	5.01	6.68
1999	2.51	3.49	5.01	6.68
2000	2.51	3.49	5.01	6.68
2001	2.51	3.49	5.01	6.68
2002	2.51	3.49	5.01	6.68
2003	2.56	3.57	5.12	6.84
2004	2.56	3.57	5.12	6.84
2005	2.56	3.57	5.12	6.84

Personal Exemption & Standard Deduction Amounts, 1988-2005						
Year	Personal Exemption		Standard Deduction <sup>1</sup>			
	Deduction	Credit	Single	HH	MJ	MS
1988	\$1,130	—	\$3,000	\$4,400	\$5,000	\$2,500
1989	\$1,180	—	\$3,100	\$4,550	\$5,200	\$2,600
1990	\$1,230	—	\$3,250	\$4,750	\$5,450	\$2,725
1991	\$1,290	—	\$3,400	\$5,000	\$5,700	\$2,850
1992	\$1,360	—	\$3,600	\$5,250	\$6,000	\$3,000
1993	—	\$ 65	\$3,700	\$5,450	\$6,200	\$3,100
1994	—	\$ 69	\$3,800	\$5,600	\$6,350	\$3,175
1995	—	\$ 69	\$3,900	\$5,750	\$6,550	\$3,275
1996	—	\$ 72	\$4,000	\$5,900	\$6,700	\$3,350
1997	—	\$ 86	\$4,150	\$6,050	\$6,900	\$3,450
1998	—	\$ 88	\$4,250	\$6,250	\$7,100	\$3,550
1999	—	\$ 89	\$4,300	\$6,350	\$7,200	\$3,600
2000	—	\$ 91	\$4,400	\$6,450	\$7,350	\$3,675
2001	—	\$ 94	\$4,550	\$6,650	\$7,600	\$3,800
2002	—	\$ 97	\$4,700	\$6,900	\$7,850	\$3,925
2003	—	\$ 99	\$4,750	\$7,000	\$7,950	\$3,975
2004	—	\$101	\$4,850	\$7,150	\$8,140	\$4,070
2005	—	\$103	\$4,980	\$7,150	\$8,320	\$4,160

<sup>1</sup>The following abbreviations are used: HH, Heads of households; MJ, Married filing joint; MS, Married filing separate.



## Fiduciary Income Tax

The fiduciary income tax has 2 parts. If the estate or trust is set up as a conduit for income distribution to the beneficiaries, income is taxed at the beneficiary level. Where income is retained by the estate or trust, it is subject to tax on its Nebraska taxable income at fiduciary rates. The tax on fiduciaries is calculated using the same rates used to calculate individual income tax, however the income brackets are different. The following tables display the brackets and tax rates for tax years 1988 - 2005.

		Tax Rates				
Brackets	Taxable Income	1988	1989	1990	1991-1992	1993
1	\$0-500	2.0%	2.0%	2.2%	2.37%	2.62%
2	\$500-4,700	3.15%	3.10%	3.36%	3.63%	3.65%
3	\$4,700-7,550	5.0%	4.8%	5.21%	5.62%	5.24%
4	Over \$7,550	5.9%	5.9%	6.41%	6.92%	6.99%

		Tax Rates				
Brackets	Taxable Income	1994-1996	1997-1999	2000-2002	2003-2004	2005
1	\$0-500	2.62%	2.51%	2.51%	2.56%	2.56%
2	\$500-4,700	3.65%	3.49%	3.49%	3.57%	3.57%
3	\$4,700-15,150	5.24%	5.01%	5.01%	5.12%	5.12%
4	Over \$15,150	6.99%	6.68%	6.68%	6.84%	6.84%

## Corporation Income Tax

The Nebraska corporate income tax is imposed upon any corporation or any other entity taxed as a corporation (not including a corporation with a valid federal subchapter S election) which is doing business in Nebraska. For a corporate taxpayer subject to tax in another state, the entire adjusted federal taxable income of the unitary business is apportioned according to the statutory formula to determine the portion attributable to sources within Nebraska. For a corporate taxpayer not

subject to tax in another state, the entire taxable income is subject to tax in Nebraska. Each corporate taxpayer is required to file one, single combined tax return for each taxable year.

The corporate income tax rate is calculated as a percentage of the primary individual rate. The primary individual rate is 3.70%. The corporate rate on the first \$50,000 of taxable income is 150.8% of the primary rate and 211% of the primary rate on the excess. The 2005 rates are 5.58% and 7.8%, respectively.

## Financial Institutions Tax

Every financial institution which maintains a permanent place of business in this state and actively solicits deposits from residents of this state must file a Nebraska Financial Institution Tax Return, Form 1120NF. The Nebraska Financial Institutions Tax is based on the average deposits of the financial institution. The financial institution tax rate for 2005 is 47¢ per \$1,000 of average deposits. The limitation rate is 3.81% of the financial institution's net income before income taxes.

## Partnerships, S Corporations, and Fiduciaries

Partnerships, S corporations, and fiduciaries that distribute their income currently are not subject to state income tax at the entity level. Instead the income from the partnership, S corporation, or fiduciary is distributed to the partners, shareholders, or beneficiaries and reported on the individual or corporate tax return of the income recipient.

Limited liability companies (LLC's) treated federally as partnerships will be treated as a partnership for state income tax purposes. LLC's treated federally as corporations will be treated as corporations for state income tax purposes.

# Statistical Tables

Tables 1 through 9 report tax year 2004 statistical data compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. The amounts shown for Nebraska tax liabilities are net of non-refundable credits.

Totals compiled from Forms 1040N filed by nonresidents and from returns which could not be allocated to a specific county are listed after the county totals in Tables 1 through 3. These amounts from nonresident and unallocated returns are included in the state totals.

## **Table 1 - 2004 Individual Income Tax Statistics by County**

Table 1 reports federal adjusted gross income, Nebraska tax table income, calculated Nebraska income tax and selected tax credits by county.

## **Table 2 - 2004 Farmers, Ranchers, and Fishermen Income Tax Statistics**

Statistics compiled from returns of taxpayers who designated that their principal income is from farming, ranching, or fishing are reported in Table 2. Income from other sources may be included in these figures.

## **Table 3 - 2004 Individual Income Tax Liability by County**

The total number of returns, number of returns with tax liability, and calculated liability are reported by county and by income class in Table 3.

## **Table 4 - 2004 Individual Income Tax Liability Per Return**

Table 4 displays a map of Nebraska showing the individual tax liability per return for counties. Counties above the all county average are noted by shaded area on the map.

## **Table 5 - Total 2004 Individual Income Tax Liability**

The number of returns, number of returns with tax liability, and the calculated tax liability are reported by income class in Table 5. A corresponding graph shows the distribution of income tax returns and calculated tax liability by income class.

## **Table 6 - 2004 Resident Individual Income Tax Liability**

Table 6 reports by income class the total number of returns, number of returns with tax liability, federal adjusted gross income, and the calculated tax liability compiled from Nebraska resident individual income tax returns.

## **Table 7 - Adjustments to 2004 Resident Individual Income Tax Returns**

Table 7 reports by income class the Nebraska exemption deduction, Nebraska itemized deductions, adjustments increasing federal adjusted gross income (FAGI), adjustments decreasing FAGI, and Nebraska net taxable income for Nebraska residents.

## **Table 8 - 2004 Individual Income Tax Liability and Payments for Resident Returns**

Table 8 reports by income class Nebraska income tax, minimum tax, total Nebraska income tax liability, withholding payments, and estimated payments for Nebraska residents.

## **Table 9 - 2004 Individual Income Tax Credits**

Selected individual income tax credits claimed are reported by income class in Table 9.

## **Table 10 - General Fund Individual Income Tax Cash Receipts**

A comparison of 2005 and 2004 monthly general fund individual income tax cash receipts is reported in Table 10. Cash receipts are taxes received during the specific processing month, regardless of when tax liability was incurred. Individual, partnership, and fiduciary income taxes are included.

## **Table 11 - General Fund Corporation Income Tax Cash Receipts**

2005 and 2004 monthly general fund corporation income tax cash receipts are reported in Table 11 with a graph comparing net individual and corporate income tax receipts for 1996 through 2005.

## **Table 12 - 2003 Analysis of Corporation Income Tax Returns**

Table 12 reports data compiled from the Nebraska Corporation Income Tax Return, Form 1120N. The number of corporations, Nebraska taxable income, and calculated liability are reported by income class.

## **Table 13 - Analysis of Financial Institution Tax Returns for 2003**

Table 13 reports data compiled from the Nebraska Financial Institution Tax Return, Form 1120NF.

**Table 1: 2004 Individual Income Tax Statistics by County**

County	Number of Federal Exemptions	Federal Adjusted Gross Income	Nebraska Net Taxable Income	Nebraska Tax Net of Nonrefundable Credits	Personal Credit Exemption	Total Number of Returns
				No. of Returns	Amount	
ADAMS	25,234	\$522,266,122	\$427,350,149	9,928	\$18,450,403	\$2,077,095
ANTELOPE	5,590	\$79,128,022	\$69,623,707	1,878	\$2,762,571	\$413,060
ARTHUR	301	\$2,938,021	\$2,777,329	86	\$94,370	\$18,948
BANNER	440	\$5,313,890	\$4,788,598	135	\$172,142	\$30,874
BLAINE	474	\$4,635,603	\$5,025,186	128	\$208,493	\$27,800
BOONE	5,593	\$79,457,228	\$68,215,604	1,924	\$2,621,124	\$427,560
BOX BUTTE	10,821	\$203,366,198	\$169,078,695	3,943	\$7,170,006	\$849,898
BOYD	2,058	\$22,152,443	\$18,796,640	614	\$639,158	\$136,377
BROWN	2,921	\$36,488,948	\$33,705,870	986	\$1,299,774	\$208,094
BUFFALO	37,850	\$780,084,032	\$655,832,297	15,015	\$28,577,582	\$3,050,269
BURT	6,575	\$102,861,484	\$84,837,750	2,279	\$3,107,606	\$516,853
BUTLER	7,622	\$122,013,995	\$100,446,809	2,813	\$3,786,191	\$625,778
CASS	22,923	\$502,891,159	\$404,201,305	8,918	\$17,018,251	\$1,923,648
CEDAR	8,379	\$124,527,883	\$106,962,863	2,898	\$4,036,403	\$669,553
CHASE	3,721	\$58,169,603	\$51,963,059	1,310	\$2,098,383	\$277,988
CHERRY	4,873	\$72,568,029	\$68,279,537	1,681	\$2,909,220	\$334,469
CHEYENNE	9,146	\$265,723,131	\$177,115,308	3,592	\$8,393,745	\$714,729
CLAY	6,752	\$110,051,847	\$93,484,847	2,429	\$3,709,320	\$544,003
COLFAX	9,770	\$139,516,613	\$117,408,723	3,372	\$4,418,729	\$798,702
CUMING	8,184	\$139,196,322	\$117,203,005	3,004	\$4,758,048	\$655,915
CUSTER	9,938	\$133,737,139	\$113,936,844	3,273	\$4,285,052	\$720,906
DAKOTA	17,909	\$283,196,554	\$232,808,831	4,972	\$6,318,551	\$1,435,575
DAWES	6,462	\$110,746,095	\$89,454,434	2,441	\$3,501,633	\$480,369
DAWSON	22,288	\$305,166,225	\$253,576,410	7,507	\$9,299,507	\$1,721,827
DEUEL	1,795	\$31,929,104	\$27,961,808	662	\$1,137,321	\$133,694
DIXON	5,694	\$87,080,086	\$71,390,765	1,871	\$2,207,088	\$464,570
DODGE	33,607	\$672,094,144	\$550,103,263	13,254	\$23,339,673	\$2,747,728
DOUGLAS	441,022	\$12,563,308,117	\$10,088,992,536	182,792	\$473,782,723	\$34,944,151
DUNDY	1,688	\$24,410,347	\$26,172,659	577	\$1,143,670	\$123,507
FILLMORE	5,656	\$96,261,207	\$82,455,546	2,101	\$3,355,100	\$449,159
FRANKLIN	3,088	\$44,142,323	\$37,275,319	1,069	\$1,412,994	\$230,709
FRONTIER	2,367	\$31,509,803	\$27,013,269	771	\$1,003,360	\$175,165
FURNAS	5,047	\$66,635,722	\$57,343,143	1,654	\$2,105,891	\$364,962
GAGE	19,484	\$337,294,653	\$274,106,670	7,536	\$10,515,117	\$1,589,481
GARDEN	1,703	\$25,580,044	\$21,505,519	614	\$843,590	\$122,886
GARFIELD	1,913	\$27,643,286	\$22,039,326	615	\$867,244	\$133,773
GOSPER	1,766	\$29,158,444	\$24,026,991	636	\$938,473	\$138,541
GRANT	904	\$12,458,293	\$12,140,523	297	\$512,041	\$65,484
GREELEY	2,438	\$27,028,638	\$24,648,975	767	\$869,706	\$172,161
HALL	48,669	\$974,599,098	\$761,792,131	18,095	\$32,569,256	\$3,848,331
HAMILTON	8,593	\$163,617,722	\$136,833,645	3,184	\$5,743,734	\$708,667
HARLAN	2,582	\$37,030,207	\$30,331,118	875	\$1,104,538	\$191,782
HAYES	553	\$3,925,123	\$4,724,006	174	\$150,098	\$36,134
HITCHCOCK	2,809	\$33,231,300	\$30,002,296	938	\$1,005,679	\$201,854
HOLT	9,796	\$136,223,001	\$118,664,712	3,300	\$4,612,120	\$729,197
HOOKER	810	\$11,294,532	\$9,746,395	275	\$365,330	\$61,853
HOWARD	5,655	\$83,455,623	\$70,984,442	1,986	\$2,666,677	\$449,285
JEFFERSON	6,914	\$134,368,493	\$107,444,350	2,626	\$4,396,728	\$550,464
JOHNSON	4,213	\$63,760,318	\$52,151,607	1,517	\$1,884,451	\$333,649
KEARNEY	5,656	\$101,055,484	\$85,139,040	2,176	\$3,433,877	\$467,115
KEITH	7,282	\$125,067,429	\$105,380,723	2,704	\$4,217,126	\$560,389
KEYA PAHA	668	\$7,504,876	\$8,119,518	193	\$356,494	\$40,188
KIMBALL	3,318	\$52,722,034	\$46,058,386	1,227	\$1,772,615	\$238,317
KNOX	7,905	\$105,535,884	\$89,665,996	2,715	\$3,238,192	\$594,906
LANCASTER	222,633	\$5,663,033,731	\$4,502,622,629	96,993	\$203,260,314	\$18,342,805
LINCOLN	31,165	\$628,132,547	\$513,308,209	11,496	\$22,344,764	\$2,449,580
LOGAN	815	\$12,062,325	\$10,161,415	281	\$388,843	\$62,975
LOUP	356	\$2,507,527	\$2,706,016	101	\$80,664	\$23,406
MADISON	35,270	\$724,003,893	\$559,084,256	13,369	\$24,007,259	\$2,847,049
MCPHERSON	368	\$4,561,519	\$4,260,288	110	\$167,967	\$25,449
MERRICK	6,635	\$102,781,543	\$85,110,283	2,324	\$3,307,142	\$526,867
MORRILL	4,524	\$68,237,265	\$58,892,908	1,475	\$2,394,867	\$327,841
NANCE	3,306	\$42,317,319	\$36,301,012	1,115	\$1,292,429	\$246,042
NEMAHA	5,824	\$123,620,595	\$105,195,690	2,217	\$4,650,071	\$459,069
NUCKOLLS	4,163	\$61,794,356	\$49,845,114	1,460	\$1,746,409	\$315,447
OTOE	13,151	\$246,785,520	\$200,839,617	5,082	\$7,922,530	\$1,076,264
PAWNEE	2,442	\$34,225,913	\$27,393,213	828	\$918,498	\$182,570
PERKINS	2,719	\$39,632,436	\$34,618,939	927	\$1,337,818	\$197,709
PHELPS	8,409	\$152,519,665	\$129,793,691	3,111	\$5,437,545	\$666,049
PIERCE	6,639	\$106,070,355	\$89,417,622	2,387	\$3,523,058	\$544,270
PLATTE	29,622	\$434,136,402	\$453,683,490	11,277	\$18,740,709	\$2,462,540
POLK	4,545	\$74,293,879	\$61,908,985	1,637	\$2,388,208	\$367,366
RED WILLOW	9,728	\$164,285,605	\$135,497,539	3,574	\$5,305,679	\$762,350
RICHARDSON	7,577	\$120,317,768	\$98,021,055	2,642	\$3,390,622	\$579,015
ROCK	1,388	\$17,575,908	\$16,466,922	480	\$646,069	\$93,671
SALINE	13,148	\$230,681,985	\$191,409,613	4,982	\$7,543,211	\$1,118,058
SARPY	96,930	\$2,357,206,197	\$1,871,022,245	38,402	\$80,933,612	\$8,075,538
SAUNDERS	18,201	\$369,119,919	\$303,361,894	6,897	\$13,008,660	\$1,524,166
SCOTTS BLUFF	30,704	\$537,663,528	\$438,119,778	11,106	\$17,706,208	\$2,284,964
SEWARD	14,008	\$283,502,256	\$230,014,549	5,422	\$9,433,819	\$1,196,897
SHERIDAN	4,807	\$66,185,227	\$58,023,033	1,751	\$2,153,702	\$350,703
SHERMAN	2,670	\$34,577,662	\$29,551,466	932	\$1,035,849	\$197,809
SIOUX	511	\$8,644,727	\$7,356,226	182	\$322,941	\$34,604
STANTON	2,923	\$43,128,071	\$38,668,477	1,023	\$1,519,604	\$228,150
THAYER	5,028	\$79,893,511	\$69,272,546	1,847	\$2,701,090	\$394,018
THOMAS	701	\$8,297,800	\$8,726,327	231	\$359,386	\$48,510
THURSTON	3,716	\$56,838,011	\$44,109,825	1,030	\$1,768,730	\$232,052
VALLEY	3,801	\$56,630,029	\$49,857,659	1,272	\$1,969,334	\$280,565
WASHINGTON	16,708	\$400,241,590	\$331,972,735	6,474	\$14,932,952	\$1,400,156
WAYNE	6,495	\$124,283,818	\$102,499,097	2,541	\$4,166,572	\$538,464
WEBSTER	3,316	\$47,149,298	\$38,573,887	1,148	\$1,315,424	\$251,115
WHEELER	603	\$7,114,551	\$7,233,057	190	\$285,675	\$42,808
YORK	12,439	\$232,408,249	\$190,638,152	4,884	\$7,738,193	\$1,017,625
<b>TOTAL STATE</b>	<b>1,517,407</b>	<b>\$34,082,584,417</b>	<b>\$27,656,627,938</b>	<b>595,527</b>	<b>\$1,213,333,593</b>	<b>\$121,302,928</b>
UNALLOCATED	199,539	\$20,419,543,244	\$16,333,059,059	75,257	\$99,412,228	\$1,363,373
<b>GRAND TOTAL</b>	<b>1,716,946</b>	<b>\$54,502,127,661</b>	<b>\$43,989,686,997</b>	<b>670,784</b>	<b>\$1,312,745,821</b>	<b>\$122,666,301</b>

Table 1: 2004 Individual Income Tax Statistics by County (cont.)

Child Care Credit - Refundable	Child Care Credit - Nonrefundable	Elderly Credit	3800N Credit	Tax Paid to Other States Credit	Endangered Species Fund Donation	Election Campaign Contrib. Amount	State Fair Contribution Amount	Motor Fuels Credit Amount	Special Capital Gains Election
\$105,221	\$79,069	\$520	\$47,601	\$109,084	\$642	\$65	\$289	\$4,579	\$194,715
\$13,658	\$10,399	\$293	\$1,371	\$20,328	\$26	\$2	\$19	\$41,812	\$0
\$205	\$426	\$0	\$0	\$1,311	\$3	\$0	\$3	\$10,079	\$0
\$1,286	\$424	\$0	\$0	\$2,682	\$0	\$0	\$0	\$7,837	\$0
\$87	\$343	\$0	\$0	\$0	\$0	\$0	\$6	\$18,604	\$0
\$13,928	\$12,307	\$877	\$0	\$34,254	\$82	\$11	\$143	\$37,257	\$0
\$16,181	\$17,812	\$169	\$0	\$29,048	\$186	\$7	\$33	\$38,697	\$76,084
\$3,358	\$1,669	\$226	\$0	\$22,296	\$21	\$0	\$18	\$26,905	\$0
\$8,225	\$4,362	\$0	\$0	\$3,194	\$17	\$402	\$33	\$40,254	\$608
\$156,803	\$141,513	\$410	\$0	\$222,265	\$1,571	\$149	\$667	\$41,641	\$1,694,548
\$26,225	\$13,726	\$91	\$0	\$132,129	\$118	\$7	\$291	\$14,838	\$0
\$24,058	\$22,954	\$231	\$8,466	\$15,194	\$149	\$21	\$49	\$27,168	\$6,022
\$62,998	\$71,407	\$419	\$4,689	\$393,913	\$995	\$75	\$676	\$9,600	\$5,690,174
\$20,924	\$21,286	\$157	\$0	\$88,178	\$124	\$22	\$53	\$43,469	\$0
\$9,117	\$6,657	\$0	\$13,085	\$36,067	\$20	\$8	\$14	\$3,845	\$0
\$8,773	\$7,324	\$218	\$0	\$3,115	\$71	\$7	\$11	\$70,076	\$0
\$27,360	\$20,357	\$490	\$0	\$236,345	\$207	\$15	\$95	\$4,725	\$57,609,271
\$14,061	\$17,306	\$0	\$2,754	\$24,091	\$152	\$11	\$50	\$8,912	\$34,312
\$118,664	\$33,954	\$38	\$0	\$38,349	\$73	\$2	\$26	\$38,090	\$0
\$31,849	\$25,523	\$158	\$417	\$71,714	\$58	\$4	\$27	\$32,935	\$0
\$35,425	\$21,479	\$0	\$0	\$40,762	\$61	\$6	\$40	\$59,057	\$369,895
\$240,495	\$71,431	\$172	\$0	\$2,707,731	\$223	\$10	\$44	\$2,405	\$6,110
\$16,319	\$13,031	\$95	\$66	\$73,999	\$313	\$33	\$91	\$26,685	\$0
\$135,970	\$69,155	\$916	\$0	\$42,233	\$235	\$18	\$160	\$20,986	\$45,826
\$4,838	\$3,923	\$10	\$0	\$44,433	\$16	\$8	\$11	\$1,917	\$0
\$16,929	\$14,843	\$160	\$0	\$431,015	\$59	\$7	\$7	\$14,382	\$151
\$185,221	\$109,725	\$159	\$29,692	\$202,315	\$1,033	\$93	\$565	\$23,731	\$87,907
\$2,141,455	\$1,451,255	\$8,621	\$3,218,681	\$15,708,187	\$25,987	\$2,393	\$9,666	\$19,539	\$219,031,828
\$3,028	\$2,590	\$0	\$0	\$52,289	\$42	\$10	\$20	\$8,798	\$0
\$12,071	\$11,676	\$22	\$0	\$38,744	\$64	\$2	\$70	\$8,870	\$0
\$5,765	\$7,401	\$134	\$0	\$23,360	\$43	\$0	\$10	\$10,970	\$0
\$5,991	\$4,987	\$0	\$0	\$9,742	\$26	\$3	\$15	\$4,276	\$1,720,873
\$12,457	\$7,030	\$107	\$0	\$50,861	\$8	\$4	\$23	\$8,820	\$0
\$76,390	\$63,170	\$189	\$0	\$148,990	\$392	\$74	\$308	\$23,987	\$1,053,732
\$1,490	\$2,288	\$0	\$0	\$13,297	\$17	\$1	\$25	\$7,738	\$55,564
\$7,301	\$2,392	\$0	\$0	\$8,909	\$8	\$6	\$1	\$18,316	\$695,805
\$3,300	\$3,437	\$0	\$0	\$9,928	\$14	\$1	\$55	\$0	\$0
\$221	\$292	\$0	\$0	\$2,045	\$0	\$0	\$0	\$21,751	\$0
\$3,074	\$3,951	\$100	\$0	\$18,014	\$30	\$0	\$2	\$32,806	\$0
\$255,229	\$148,303	\$766	\$93,387	\$187,086	\$1,136	\$82	\$628	\$19,205	\$39,092,229
\$14,480	\$24,359	\$0	\$0	\$61,861	\$94	\$27	\$112	\$6,478	\$0
\$6,143	\$3,167	\$0	\$0	\$28,080	\$129	\$2	\$27	\$3,523	\$0
\$367	\$431	\$0	\$0	\$2,177	\$3	\$2	\$2	\$1,925	\$0
\$8,255	\$3,193	\$74	\$0	\$42,029	\$15	\$4	\$14	\$3,583	\$0
\$23,687	\$22,495	\$405	\$0	\$31,816	\$82	\$8	\$71	\$119,094	\$1,669
\$1,487	\$2,136	\$0	\$0	\$2,880	\$0	\$0	\$0	\$22,829	\$3,467
\$19,646	\$18,023	\$0	\$0	\$8,941	\$122	\$7	\$54	\$25,911	\$0
\$15,480	\$18,228	\$185	\$44,935	\$129,933	\$71	\$3	\$44	\$17,199	\$0
\$16,006	\$15,321	\$0	\$0	\$13,846	\$41	\$6	\$32	\$12,784	\$0
\$18,499	\$15,029	\$0	\$0	\$65,118	\$72	\$4	\$31	\$4,774	\$7,938
\$25,969	\$14,241	\$62	\$12,894	\$93,867	\$45	\$13	\$43	\$10,157	\$0
\$89	\$568	\$0	\$0	\$874	\$2	\$5	\$5	\$20,089	\$0
\$12,042	\$3,689	\$65	\$0	\$79,660	\$20	\$1	\$26	\$2,672	\$4,052
\$16,260	\$20,557	\$79	\$0	\$44,901	\$26	\$7	\$19	\$66,267	\$3,000
\$974,256	\$826,929	\$4,366	\$1,301,830	\$1,927,044	\$16,747	\$2,252	\$6,453	\$27,229	\$118,349,716
\$60,857	\$59,336	\$267	\$0	\$104,761	\$835	\$93	\$394	\$17,842	\$955,126
\$247	\$890	\$0	\$0	\$8,964	\$0	\$0	\$34	\$3,001	\$0
\$473	\$442	\$0	\$0	\$1,145	\$11	\$1	\$1	\$5,621	\$0
\$199,841	\$103,554	\$1,343	\$53,248	\$133,808	\$578	\$55	\$302	\$48,595	\$2,870,274
\$1,011	\$96	\$0	\$0	\$0	\$10	\$0	\$10	\$6,480	\$0
\$22,093	\$14,658	\$342	\$0	\$24,390	\$79	\$5	\$40	\$27,531	\$0
\$5,906	\$8,712	\$211	\$0	\$15,247	\$97	\$4	\$14	\$21,458	\$0
\$10,423	\$8,042	\$126	\$0	\$13,782	\$40	\$2	\$9	\$13,404	\$0
\$10,883	\$12,722	\$138	\$0	\$70,185	\$213	\$19	\$55	\$6,889	\$0
\$14,745	\$10,313	\$142	\$0	\$72,880	\$13	\$7	\$10	\$9,902	\$43,111
\$49,500	\$38,185	\$115	\$0	\$235,027	\$297	\$30	\$141	\$12,560	\$206,402
\$6,893	\$3,675	\$42	\$0	\$92,389	\$19	\$0	\$5	\$15,655	\$0
\$4,550	\$5,430	\$102	\$0	\$44,834	\$17	\$6	\$35	\$547	\$16,291
\$25,343	\$24,368	\$0	\$0	\$30,176	\$52	\$19	\$66	\$1,537	\$0
\$21,486	\$19,778	\$87	\$6,170	\$26,633	\$65	\$4	\$35	\$42,540	\$3,793
\$179,791	\$97,577	\$355	\$1,461	\$147,051	\$539	\$49	\$295	\$43,704	\$2,186,766
\$13,032	\$11,922	\$33	\$0	\$12,828	\$23	\$11	\$45	\$13,348	\$0
\$35,198	\$22,453	\$323	\$77,278	\$96,327	\$80	\$16	\$96	\$8,159	\$1,000
\$20,223	\$11,931	\$0	\$0	\$446,051	\$82	\$9	\$66	\$11,329	\$0
\$758	\$1,732	\$0	\$0	\$1,580	\$10	\$1	\$28	\$47,498	\$1,022,584
\$55,870	\$47,325	\$425	\$3,214	\$43,364	\$503	\$28	\$95	\$23,881	\$23,750
\$351,528	\$381,693	\$1,480	\$127,006	\$2,489,298	\$6,019	\$411	\$2,199	\$3,481	\$6,342,380
\$46,978	\$62,494	\$157	\$0	\$184,099	\$804	\$40	\$399	\$32,318	\$1,613,888
\$122,244	\$60,427	\$248	\$0	\$468,592	\$1,211	\$109	\$354	\$32,223	\$245,926
\$30,909	\$46,769	\$0	\$41,075	\$99,860	\$367	\$20	\$161	\$13,816	\$1,377,856
\$12,609	\$7,435	\$134	\$0	\$14,634	\$42	\$36	\$32	\$48,770	\$0
\$10,392	\$6,040	\$0	\$0	\$5,539	\$11	\$2	\$53	\$26,195	\$0
\$219	\$42	\$0	\$0	\$3,039	\$5	\$0	\$5	\$12,392	\$0
\$5,139	\$10,231	\$0	\$0	\$6,132	\$69	\$0	\$5	\$9,494	\$4,053
\$8,440	\$13,008	\$86	\$0	\$70,644	\$41	\$3	\$13	\$11,700	\$0
\$1,466	\$672	\$0	\$0	\$1,111	\$9	\$0	\$7	\$10,996	\$0
\$49,717	\$6,680	\$0	\$0	\$75,991	\$19	\$0	\$12	\$18,399	\$0
\$10,027	\$9,358	\$32	\$0	\$43,602	\$42	\$2	\$19	\$22,039	\$0
\$46,355	\$59,679	\$26	\$0	\$418,980	\$797	\$32	\$350	\$6,980	\$2,282,199
\$21,441	\$22,361	\$0	\$0	\$123,602	\$140	\$15	\$29	\$18,979	\$78,089
\$7,051	\$6,039	\$0	\$0	\$104,155	\$42	\$2	\$17	\$9,547	\$0
\$1,134	\$724	\$0	\$0	\$6,613	\$6	\$1	\$23	\$14,090	\$0
\$36,120	\$26,028	\$55	\$2,086	\$120,200	\$268	\$24	\$130	\$8,154	\$0
\$6,479,509	\$4,732,359	\$27,254	\$5,091,406	\$29,688,036	\$65,147	\$6,955	\$26,759	\$1,881,125	\$465,108,983
\$142,478	\$40,096	\$1,027	\$330,807	\$894,869	\$3,363	\$263	\$1,353	\$18,507	\$14,583,231
\$6,621,987	\$4,772,456	\$28,281	\$5,422,213	\$30,582,905	\$68,510	\$7,218	\$28,111	\$1,899,632	\$479,692,214



**Table 2: 2004 Farmers, Ranchers, and Fishermen Income Tax Statistics**

County	Federal Adjusted Gross Income	Number of Returns	Nebraska Net Tax Amount	Number of Nonrefundable Credits	Motor Fuels Credit	Number of Returns	Percentage of % of Federal AGI	County Total Nebraska Income Tax	Liability Per Return
ADAMS	\$10,977,176	266	\$540,724	224	\$3,137	11	2.10%	2.93%	\$2,265
ANTELOPE	\$7,277,205	194	\$433,655	158	\$17,981	73	9.20%	15.70%	\$2,496
ARTHUR	\$505,855	22	\$22,267	14	\$5,195	11	17.22%	23.60%	\$1,174
BANNER	\$772,970	20	\$39,170	18	\$149	1	14.55%	22.75%	\$2,183
BLAINE	\$1,836,162	55	\$103,070	38	\$15,151	28	39.61%	49.44%	\$2,030
BOONE	\$11,674,428	390	\$504,203	275	\$26,328	115	14.69%	19.24%	\$1,505
BOX BUTTE	\$8,292,065	221	\$512,169	174	\$24,182	74	4.08%	7.14%	\$2,508
BOYD	\$2,351,786	127	\$72,098	77	\$13,211	48	10.62%	11.28%	\$749
BROWN	\$4,219,137	96	\$252,151	72	\$21,673	42	11.56%	19.40%	\$2,820
BUFFALO	\$17,941,863	470	\$819,442	345	\$23,332	86	2.30%	2.87%	\$1,968
BURT	\$8,372,287	218	\$316,073	190	\$9,154	47	8.14%	10.17%	\$1,693
BUTLER	\$14,405,036	371	\$566,888	291	\$19,634	96	11.81%	14.97%	\$1,757
CASS	\$9,521,287	195	\$388,976	171	\$4,883	26	1.89%	2.29%	\$2,225
CEDAR	\$22,144,649	574	\$1,035,028	461	\$34,382	200	17.78%	25.64%	\$2,057
CHASE	\$9,972,321	235	\$530,542	182	\$1,643	10	17.14%	25.28%	\$2,507
CHEERY	\$6,991,258	182	\$705,493	149	\$49,142	86	9.63%	24.25%	\$4,046
CHEYENNE	\$6,845,288	214	\$270,272	158	\$3,044	14	2.58%	3.22%	\$1,450
CLAY	\$16,419,225	283	\$818,168	246	\$4,157	22	14.92%	22.06%	\$3,119
COLFAX	\$13,735,540	362	\$651,004	306	\$25,910	121	9.85%	14.73%	\$2,046
CUMING	\$16,459,925	331	\$813,186	271	\$23,327	106	11.82%	17.09%	\$2,712
CUSTER	\$13,903,732	496	\$684,753	360	\$40,925	128	10.40%	15.98%	\$1,578
DAKOTA	\$7,451,885	109	\$455,155	82	\$735	7	2.63%	7.20%	\$4,861
DAWES	\$4,431,956	119	\$199,596	87	\$14,444	45	4.00%	5.70%	\$1,849
DAWSON	\$7,406,328	265	\$409,805	208	\$8,932	42	2.43%	4.41%	\$1,757
DEUEL	\$1,989,028	56	\$100,974	45	\$942	3	6.23%	8.88%	\$2,042
DIXON	\$7,794,929	220	\$307,855	166	\$9,723	63	8.95%	13.95%	\$1,731
DODGE	\$15,705,844	366	\$740,973	315	\$12,405	72	2.34%	3.17%	\$2,258
DOUGLAS	\$28,665,454	202	\$1,659,773	167	\$5,098	18	0.23%	0.35%	\$8,963
DUNDY	\$1,723,213	117	\$174,017	86	\$8,161	16	7.06%	15.22%	\$1,694
FILLMORE	\$13,449,332	285	\$563,951	250	\$7,196	43	13.97%	16.81%	\$2,215
FRANKLIN	\$7,556,540	195	\$311,368	172	\$9,130	33	17.12%	22.04%	\$1,833
FRONTIER	\$2,929,207	142	\$142,269	99	\$2,379	10	9.30%	14.18%	\$1,223
FURNAS	\$5,648,924	212	\$317,843	165	\$5,992	21	8.48%	15.09%	\$1,707
GAGE	\$15,848,414	425	\$611,831	351	\$14,720	105	4.70%	5.82%	\$1,673
GARDEN	\$2,431,212	86	\$129,911	51	\$5,248	16	9.50%	15.40%	\$1,665
GARFIELD	\$3,382,976	116	\$153,924	80	\$11,195	49	12.24%	17.75%	\$1,502
GOSPER	\$541,098	21	\$24,485	15	\$0	0	1.86%	2.61%	\$1,349
GRANT	\$4,346,567	67	\$246,809	57	\$16,765	27	34.89%	48.20%	\$3,872
GREELEY	\$5,662,641	182	\$251,357	125	\$21,537	74	20.95%	28.90%	\$1,589
HALL	\$17,418,159	347	\$802,589	275	\$10,279	41	1.79%	2.46%	\$2,510
HAMILTON	\$16,756,238	289	\$755,473	250	\$3,761	27	10.24%	13.15%	\$2,869
HARLAN	\$2,109,600	96	\$82,666	74	\$2,596	9	5.70%	7.48%	\$1,096
HAYES	\$129,381	60	\$52,600	39	\$1,670	4	3.30%	35.04%	\$1,091
HITCHCOCK	\$2,130,017	143	\$163,078	92	\$2,825	9	6.41%	16.22%	\$1,343
HOLT	\$12,038,403	443	\$650,891	307	\$70,378	208	8.84%	14.11%	\$1,669
HOOKER	\$2,395,038	51	\$113,142	45	\$11,713	23	21.21%	30.97%	\$2,487
HOWARD	\$3,855,022	218	\$256,203	130	\$20,990	67	4.62%	9.61%	\$1,356
JEFFERSON	\$10,639,927	244	\$539,281	210	\$8,102	59	7.92%	12.27%	\$2,456
JOHNSON	\$3,754,403	129	\$137,897	99	\$6,124	41	5.89%	7.32%	\$1,274
KEARNEY	\$12,839,093	253	\$633,673	217	\$2,231	14	12.70%	18.45%	\$2,730
KEITH	\$8,764,180	181	\$490,641	142	\$6,807	15	7.01%	11.63%	\$2,936
KEYA PAHA	\$1,519,369	30	\$97,237	22	\$6,393	12	20.25%	27.28%	\$3,406
KIMBALL	\$2,222,625	99	\$158,546	71	\$2,114	9	4.22%	8.94%	\$1,788
KNOX	\$12,380,984	405	\$582,039	329	\$37,473	147	11.73%	17.97%	\$1,681
LANCASTER	\$21,570,931	367	\$966,552	324	\$5,093	41	0.38%	0.48%	\$2,883
LINCOLN	\$10,399,899	303	\$636,738	218	\$12,110	46	1.66%	2.85%	\$2,290
LOGAN	\$1,452,234	58	\$74,548	47	\$2,468	5	12.04%	19.17%	\$1,506
LOUP	\$286,294	21	\$11,195	12	\$3,584	6	11.42%	13.88%	\$707
MADISON	\$16,623,877	366	\$902,196	299	\$24,402	115	2.30%	3.76%	\$2,721
MCPIERSON	\$1,600,395	36	\$86,012	29	\$5,513	14	35.08%	51.21%	\$2,603
MERRICK	\$10,961,722	296	\$437,805	227	\$19,077	64	10.67%	13.24%	\$1,704
MORRILL	\$9,704,901	160	\$603,869	114	\$11,405	39	14.22%	25.22%	\$3,963
NANCE	\$6,588,543	203	\$281,318	163	\$11,773	42	15.57%	21.77%	\$1,618
NEMAHA	\$5,320,525	125	\$249,381	105	\$3,655	21	4.30%	5.36%	\$2,216
NUCKOLLS	\$4,511,944	98	\$197,717	77	\$2,798	14	7.30%	11.32%	\$2,238
OTOE	\$8,772,384	240	\$309,396	201	\$8,313	51	3.55%	3.91%	\$1,545
PAWNEE	\$5,053,115	111	\$169,121	95	\$12,019	50	14.76%	18.41%	\$1,997
PERKINS	\$6,567,123	180	\$324,820	134	\$333	3	16.57%	24.28%	\$2,046
PHELPS	\$10,696,652	241	\$563,009	211	\$687	3	7.01%	10.35%	\$2,584
PIERCE	\$8,901,164	197	\$489,330	178	\$20,263	88	8.39%	13.89%	\$2,796
PLATTE	\$22,034,202	567	\$1,161,713	489	\$31,538	167	5.08%	6.20%	\$2,326
POLK	\$12,160,704	280	\$521,184	233	\$9,354	51	16.37%	21.82%	\$2,097
RED WILLOW	\$5,092,046	176	\$223,762	133	\$4,284	23	3.10%	4.22%	\$1,519
RICHARDSON	\$7,069,682	219	\$276,032	178	\$7,045	35	5.88%	8.14%	\$1,535
ROCK	\$2,118,055	80	\$116,748	59	\$22,721	44	12.05%	18.07%	\$1,635
SALINE	\$9,969,585	313	\$520,137	256	\$15,061	98	4.32%	6.90%	\$1,885
SARPY	\$4,671,209	92	\$170,777	76	\$920	6	0.20%	0.21%	\$2,431
SAUNDERS	\$16,824,545	380	\$743,969	317	\$14,567	89	4.56%	5.72%	\$2,196
SCOTTS BLUFF	\$5,917,482	217	\$241,275	144	\$16,296	53	1.10%	1.36%	\$1,285
SEWARD	\$12,407,513	295	\$579,268	246	\$5,773	36	4.38%	6.14%	\$2,199
SHERIDAN	\$6,334,142	217	\$347,089	171	\$28,601	91	9.57%	16.12%	\$1,801
SHERMAN	\$4,372,852	156	\$198,100	116	\$14,652	56	12.65%	19.12%	\$1,486
SIOUX	\$2,268,661	65	\$75,576	49	\$10,304	26	26.24%	23.40%	\$1,352
STANTON	\$1,070,604	81	\$165,629	61	\$7,011	33	2.48%	10.90%	\$2,221
THAYER	\$9,880,830	254	\$384,635	214	\$8,101	36	12.37%	14.24%	\$1,790
THOMAS	\$2,058,655	39	\$124,716	28	\$5,374	11	24.81%	34.70%	\$3,370
THURSTON	\$8,725,487	153	\$497,884	128	\$13,550	42	15.35%	28.15%	\$3,492
VALLEY	\$6,226,098	186	\$310,595	134	\$12,519	50	10.99%	15.77%	\$1,883
WASHINGTON	\$7,162,994	162	\$282,267	136	\$4,060	30	1.79%	1.89%	\$1,991
WAYNE	\$8,633,786	199	\$434,747	173	\$13,901	71	6.95%	10.43%	\$2,432
WEBSTER	\$4,867,682	152	\$179,109	112	\$6,799	28	10.32%	13.62%	\$1,376
WHEELER	\$1,210,322	52	\$66,722	40	\$8,923	23	17.01%	23.36%	\$1,501
YORK	\$21,670,020	450	\$956,807	387	\$7,316	34	9.32%	12.36%	\$2,346
<b>COUNTY TOTAL</b>	<b>\$762,296,041</b>	<b>19,282</b>	<b>\$37,278,932</b>	<b>15,317</b>	<b>\$1,126,761</b>	<b>4,409</b>	<b>2.24%</b>	<b>3.07%</b>	<b>\$2,172</b>
UNALLOCATED	\$165,075,588	1,273	\$1,557,023	1,011	\$6,282	23	0.81%	1.57%	\$1,238
<b>TOTAL STATE</b>	<b>\$927,371,629</b>	<b>20,555</b>	<b>\$38,835,955</b>	<b>16,328</b>	<b>\$1,133,043</b>	<b>4,432</b>	<b>1.70%</b>	<b>2.96%</b>	<b>\$2,115</b>

**Table 3: 2004 Individual Income Tax Liability by County**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Adams County</b>					<b>Buffalo County</b>				
Less than \$10	2,818	\$39,781	798	0.22%	Less than \$10	4,388	\$82,934	1,317	0.29%
\$10-24,999	3,018	\$681,296	2,597	3.69%	\$10-24,999	4,612	\$1,050,739	3,923	3.68%
\$25-49,999	3,473	\$2,979,081	3,427	16.15%	\$25-49,999	4,773	\$4,151,517	4,719	14.53%
\$50-99,999	2,665	\$6,330,175	2,660	34.31%	\$50-99,999	4,275	\$10,455,810	4,269	36.59%
\$100,000 +	700	\$8,420,070	698	45.64%	\$100,000 +	1,162	\$12,836,581	1,159	44.92%
<b>Total</b>	<b>12,674</b>	<b>\$18,450,403</b>	<b>10,180</b>	<b>100.00%</b>	<b>Total</b>	<b>19,210</b>	<b>\$28,577,582</b>	<b>15,387</b>	<b>100.00%</b>
<b>Antelope County</b>					<b>Burt County</b>				
Less than \$10	784	\$8,345	184	0.30%	Less than \$10	813	\$7,782	164	0.25%
\$10-24,999	647	\$138,424	544	5.01%	\$10-24,999	751	\$146,602	611	4.72%
\$25-49,999	718	\$591,127	713	21.40%	\$25-49,999	855	\$676,003	846	21.75%
\$50-99,999	412	\$989,937	411	35.83%	\$50-99,999	652	\$1,556,874	651	50.10%
\$100,000 +	92	\$1,034,738	92	37.46%	\$100,000 +	101	\$720,345	101	23.18%
<b>Total</b>	<b>2,653</b>	<b>\$2,762,571</b>	<b>1,944</b>	<b>100.00%</b>	<b>Total</b>	<b>3,172</b>	<b>\$3,107,606</b>	<b>2,373</b>	<b>100.00%</b>
<b>Arthur County</b>					<b>Butler County</b>				
Less than \$10	*	*	*	*	Less than \$10	867	\$9,188	227	0.24%
\$10-24,999	32	\$5,019	21	5.32%	\$10-24,999	896	\$202,946	737	5.36%
\$25-49,999	38	\$28,379	38	30.07%	\$25-49,999	1,084	\$907,943	1,068	23.98%
\$50-99,999	17	\$38,128	17	40.40%	\$50-99,999	767	\$1,835,071	766	48.47%
\$100,000 +	*	*	*	*	\$100,000 +	87	\$831,043	86	21.95%
<b>Total</b>	<b>148</b>	<b>\$94,370</b>	<b>87</b>	<b>100.00%</b>	<b>Total</b>	<b>3,701</b>	<b>\$3,786,191</b>	<b>2,884</b>	<b>100.00%</b>
<b>Banner County</b>					<b>Cass County</b>				
Less than \$10	*	*	*	*	Less than \$10	2,030	\$27,814	554	0.16%
\$10-24,999	41	\$8,842	34	5.14%	\$10-24,999	2,152	\$468,072	1,864	2.75%
\$25-49,999	52	\$41,362	52	24.03%	\$25-49,999	2,808	\$2,421,839	2,765	14.23%
\$50-99,999	35	\$93,391	35	54.25%	\$50-99,999	3,108	\$7,472,228	3,091	43.91%
\$100,000 +	*	*	*	*	\$100,000 +	876	\$6,628,298	873	38.95%
<b>Total</b>	<b>194</b>	<b>\$172,142</b>	<b>139</b>	<b>100.00%</b>	<b>Total</b>	<b>10,974</b>	<b>\$17,018,251</b>	<b>9,147</b>	<b>100.00%</b>
<b>Blaine County</b>					<b>Cedar County</b>				
Less than \$10	*	*	*	*	Less than \$10	1,070	\$21,142	276	0.52%
\$10-24,999	52	\$8,970	39	4.30%	\$10-24,999	912	\$213,691	757	5.29%
\$25-49,999	49	\$36,718	49	17.61%	\$25-49,999	1,129	\$967,106	1,109	23.96%
\$50-99,999	27	\$78,287	27	37.55%	\$50-99,999	712	\$1,690,681	711	41.89%
\$100,000 +	*	*	*	*	\$100,000 +	128	\$1,143,783	128	28.34%
<b>Total</b>	<b>220</b>	<b>\$208,493</b>	<b>135</b>	<b>100.00%</b>	<b>Total</b>	<b>3,951</b>	<b>\$4,036,403</b>	<b>2,981</b>	<b>100.00%</b>
<b>Boone County</b>					<b>Chase County</b>				
Less than \$10	842	\$9,583	224	0.37%	Less than \$10	541	\$5,879	132	0.28%
\$10-24,999	608	\$126,627	511	4.83%	\$10-24,999	421	\$85,971	328	4.10%
\$25-49,999	732	\$603,206	723	23.01%	\$25-49,999	513	\$439,109	512	20.93%
\$50-99,999	459	\$1,103,097	458	42.08%	\$50-99,999	308	\$741,044	308	35.31%
\$100,000 +	81	\$778,612	81	29.71%	\$100,000 +	73	\$826,380	72	39.38%
<b>Total</b>	<b>2,722</b>	<b>\$2,621,124</b>	<b>1,997</b>	<b>100.00%</b>	<b>Total</b>	<b>1,856</b>	<b>\$2,098,383</b>	<b>1,352</b>	<b>100.00%</b>
<b>Box Butte County</b>					<b>Cherry County</b>				
Less than \$10	1,419	\$19,585	354	0.27%	Less than \$10	779	\$7,743	177	0.27%
\$10-24,999	1,065	\$208,038	839	2.90%	\$10-24,999	620	\$127,998	514	4.40%
\$25-49,999	1,236	\$1,077,011	1,209	15.02%	\$25-49,999	580	\$455,640	577	15.66%
\$50-99,999	1,398	\$3,675,626	1,391	51.26%	\$50-99,999	378	\$968,519	377	33.29%
\$100,000 +	268	\$2,189,747	267	30.54%	\$100,000 +	97	\$1,349,321	97	46.38%
<b>Total</b>	<b>5,386</b>	<b>\$7,170,006</b>	<b>4,060</b>	<b>100.00%</b>	<b>Total</b>	<b>2,454</b>	<b>\$2,909,220</b>	<b>1,742</b>	<b>100.00%</b>
<b>Boyd County</b>					<b>Cheyenne County</b>				
Less than \$10	378	\$4,242	79	0.66%	Less than \$10	1,116	\$12,160	297	0.14%
\$10-24,999	269	\$50,846	218	7.96%	\$10-24,999	1,087	\$260,476	954	3.10%
\$25-49,999	238	\$169,249	237	26.48%	\$25-49,999	1,210	\$1,024,569	1,202	12.21%
\$50-99,999	107	\$249,141	107	38.98%	\$50-99,999	959	\$2,353,869	956	28.04%
\$100,000 +	20	\$165,679	20	25.92%	\$100,000 +	272	\$4,742,671	272	56.50%
<b>Total</b>	<b>1,012</b>	<b>\$639,158</b>	<b>661</b>	<b>100.00%</b>	<b>Total</b>	<b>4,644</b>	<b>\$8,393,745</b>	<b>3,681</b>	<b>100.00%</b>
<b>Brown County</b>					<b>Clay County</b>				
Less than \$10	503	\$9,721	111	0.75%	Less than \$10	791	\$7,413	194	0.20%
\$10-24,999	343	\$74,861	304	5.76%	\$10-24,999	720	\$166,461	601	4.49%
\$25-49,999	375	\$313,781	373	24.14%	\$25-49,999	925	\$792,928	911	21.38%
\$50-99,999	181	\$447,936	181	34.46%	\$50-99,999	667	\$1,625,894	666	43.83%
\$100,000 +	46	\$453,476	46	34.89%	\$100,000 +	98	\$1,116,625	98	30.10%
<b>Total</b>	<b>1,448</b>	<b>\$1,299,774</b>	<b>1,015</b>	<b>100.00%</b>	<b>Total</b>	<b>3,201</b>	<b>\$3,709,320</b>	<b>2,470</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.



**Table 3: 2004 Individual Income Tax Liability by County (cont.)**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Colfax County</b>					<b>Douglas County</b>				
Less than \$10	1,079	\$26,470	294	0.60%	Less than \$10	41,349	\$1,084,166	11,822	0.23%
\$10-24,999	1,026	\$237,018	909	5.36%	\$10-24,999	49,754	\$11,623,158	43,699	2.45%
\$25-49,999	1,412	\$1,096,355	1,397	24.81%	\$25-49,999	57,449	\$51,082,688	56,823	10.78%
\$50-99,999	737	\$1,719,373	736	38.91%	\$50-99,999	52,250	\$128,569,688	52,113	27.14%
\$100,000 +	103	\$1,339,513	103	30.31%	\$100,000 +	24,215	\$281,423,023	24,151	59.40%
<b>Total</b>	<b>4,357</b>	<b>\$4,418,729</b>	<b>3,439</b>	<b>100.00%</b>	<b>Total</b>	<b>225,017</b>	<b>\$473,782,723</b>	<b>188,608</b>	<b>100.00%</b>
<b>Cuming County</b>					<b>Dundy County</b>				
Less than \$10	1,078	\$12,315	267	0.26%	Less than \$10	296	\$8,069	65	0.71%
\$10-24,999	912	\$205,083	784	4.31%	\$10-24,999	181	\$38,704	162	3.38%
\$25-49,999	1,080	\$905,397	1,073	19.03%	\$25-49,999	218	\$172,457	215	15.08%
\$50-99,999	775	\$1,935,131	773	40.67%	\$50-99,999	126	\$329,018	125	28.77%
\$100,000 +	156	\$1,700,122	155	35.73%	\$100,000 +	37	\$595,423	37	52.06%
<b>Total</b>	<b>4,001</b>	<b>\$4,758,048</b>	<b>3,052</b>	<b>100.00%</b>	<b>Total</b>	<b>858</b>	<b>\$1,143,670</b>	<b>604</b>	<b>100.00%</b>
<b>Custer County</b>					<b>Fillmore County</b>				
Less than \$10	1,509	\$17,661	310	0.41%	Less than \$10	726	\$8,038	172	0.24%
\$10-24,999	1,161	\$238,261	935	5.56%	\$10-24,999	622	\$158,472	536	4.72%
\$25-49,999	1,268	\$996,401	1,251	23.25%	\$25-49,999	748	\$656,524	741	19.57%
\$50-99,999	742	\$1,766,423	742	41.22%	\$50-99,999	582	\$1,427,185	580	42.54%
\$100,000 +	135	\$1,266,305	133	29.55%	\$100,000 +	113	\$1,104,881	113	32.93%
<b>Total</b>	<b>4,815</b>	<b>\$4,285,052</b>	<b>3,371</b>	<b>100.00%</b>	<b>Total</b>	<b>2,791</b>	<b>\$3,355,100</b>	<b>2,142</b>	<b>100.00%</b>
<b>Dakota County</b>					<b>Franklin County</b>				
Less than \$10	1,579	\$22,732	423	0.36%	Less than \$10	461	\$6,884	98	0.49%
\$10-24,999	2,011	\$303,859	1,690	4.81%	\$10-24,999	380	\$82,177	326	5.82%
\$25-49,999	2,255	\$1,155,175	2,221	18.28%	\$25-49,999	405	\$323,092	402	22.87%
\$50-99,999	1,628	\$2,558,215	1,622	40.49%	\$50-99,999	247	\$585,715	247	41.45%
\$100,000 +	312	\$2,278,570	312	36.06%	\$100,000 +	35	\$415,126	35	29.38%
<b>Total</b>	<b>7,785</b>	<b>\$6,318,551</b>	<b>6,268</b>	<b>100.00%</b>	<b>Total</b>	<b>1,528</b>	<b>\$1,412,994</b>	<b>1,108</b>	<b>100.00%</b>
<b>Dawes County</b>					<b>Frontier County</b>				
Less than \$10	973	\$10,324	262	0.29%	Less than \$10	360	\$3,056	76	0.30%
\$10-24,999	872	\$167,642	720	4.79%	\$10-24,999	251	\$50,456	193	5.03%
\$25-49,999	819	\$670,706	802	19.15%	\$25-49,999	315	\$272,642	313	27.17%
\$50-99,999	612	\$1,476,804	608	42.17%	\$50-99,999	187	\$447,043	187	44.55%
\$100,000 +	140	\$1,176,158	138	33.59%	\$100,000 +	25	\$230,163	25	22.94%
<b>Total</b>	<b>3,416</b>	<b>\$3,501,633</b>	<b>2,530</b>	<b>100.00%</b>	<b>Total</b>	<b>1,138</b>	<b>\$1,003,360</b>	<b>794</b>	<b>100.00%</b>
<b>Dawson County</b>					<b>Furnas County</b>				
Less than \$10	2,507	\$33,764	566	0.36%	Less than \$10	776	\$14,718	135	0.14%
\$10-24,999	2,740	\$582,638	2,320	6.27%	\$10-24,999	590	\$117,630	490	1.12%
\$25-49,999	2,928	\$2,235,099	2,893	24.03%	\$25-49,999	669	\$513,393	663	4.88%
\$50-99,999	1,627	\$3,751,670	1,626	40.34%	\$50-99,999	371	\$824,640	370	7.84%
\$100,000 +	274	\$2,696,337	274	28.99%	\$100,000 +	62	\$635,509	62	6.04%
<b>Total</b>	<b>10,076</b>	<b>\$9,299,507</b>	<b>7,679</b>	<b>100.00%</b>	<b>Total</b>	<b>2,468</b>	<b>\$2,105,891</b>	<b>1,720</b>	<b>20.03%</b>
<b>Deuel County</b>					<b>Gage County</b>				
Less than \$10	243	\$1,734	48	0.15%	Less than \$10	2,329	\$72,351	553	0.69%
\$10-24,999	215	\$46,540	179	4.09%	\$10-24,999	2,358	\$528,208	2,050	5.02%
\$25-49,999	256	\$207,981	255	18.29%	\$25-49,999	2,737	\$2,313,007	2,721	22.00%
\$50-99,999	170	\$380,472	170	33.45%	\$50-99,999	2,094	\$4,941,157	2,089	46.99%
\$100,000 +	33	\$500,594	33	44.02%	\$100,000 +	345	\$2,660,394	344	25.30%
<b>Total</b>	<b>917</b>	<b>\$1,137,321</b>	<b>685</b>	<b>100.00%</b>	<b>Total</b>	<b>9,863</b>	<b>\$10,515,117</b>	<b>7,757</b>	<b>100.00%</b>
<b>Dixon County</b>					<b>Garden County</b>				
Less than \$10	667	\$9,756	159	0.44%	Less than \$10	265	\$1,499	54	0.18%
\$10-24,999	626	\$129,029	523	5.85%	\$10-24,999	251	\$45,064	217	5.34%
\$25-49,999	786	\$559,991	779	25.37%	\$25-49,999	210	\$157,665	207	18.69%
\$50-99,999	535	\$997,991	534	45.22%	\$50-99,999	138	\$323,871	138	38.39%
\$100,000 +	69	\$510,321	69	23.12%	\$100,000 +	27	\$315,490	27	37.40%
<b>Total</b>	<b>2,683</b>	<b>\$2,207,088</b>	<b>2,064</b>	<b>100.00%</b>	<b>Total</b>	<b>891</b>	<b>\$843,590</b>	<b>643</b>	<b>100.00%</b>
<b>Dodge County</b>					<b>Garfield County</b>				
Less than \$10	3,910	\$55,281	992	0.24%	Less than \$10	286	\$6,650	63	0.77%
\$10-24,999	3,921	\$878,467	3,413	3.76%	\$10-24,999	260	\$46,323	205	5.34%
\$25-49,999	4,660	\$3,991,541	4,625	17.10%	\$25-49,999	230	\$181,919	229	20.98%
\$50-99,999	3,758	\$8,934,007	3,751	38.28%	\$50-99,999	109	\$237,448	106	27.38%
\$100,000 +	820	\$9,480,377	820	40.62%	\$100,000 +	35	\$394,904	34	45.54%
<b>Total</b>	<b>17,069</b>	<b>\$23,339,673</b>	<b>13,601</b>	<b>100.00%</b>	<b>Total</b>	<b>920</b>	<b>\$867,244</b>	<b>637</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.

**Table 3: 2004 Individual Income Tax Liability by County (cont.)**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Gosper County</b>					<b>Hooker County</b>				
Less than \$10	216	\$2,769	50	0.30%	Less than \$10	*	*	*	*
\$10-24,999	192	\$40,390	154	4.30%	\$10-24,999	87	\$16,042	73	4.39%
\$25-49,999	238	\$197,950	236	21.09%	\$25-49,999	116	\$85,124	114	23.30%
\$50-99,999	173	\$400,849	173	42.71%	\$50-99,999	69	\$171,871	69	47.05%
\$100,000 +	36	\$296,514	36	31.60%	\$100,000 +	*	*	*	*
<b>Total</b>	<b>855</b>	<b>\$938,473</b>	<b>649</b>	<b>100.00%</b>	<b>Total</b>	<b>387</b>	<b>\$365,330</b>	<b>283</b>	<b>100.00%</b>
<b>Grant County</b>					<b>Howard County</b>				
Less than \$10	143	\$8,133	34	1.59%	Less than \$10	676	\$9,261	158	0.35%
\$10-24,999	113	\$21,952	95	4.29%	\$10-24,999	644	\$151,931	532	5.70%
\$25-49,999	101	\$81,548	98	15.93%	\$25-49,999	734	\$602,487	722	22.59%
\$50-99,999	67	\$182,550	67	35.65%	\$50-99,999	549	\$1,295,625	549	48.59%
\$100,000 +	17	\$217,858	17	42.55%	\$100,000 +	75	\$607,373	74	22.78%
<b>Total</b>	<b>441</b>	<b>\$512,041</b>	<b>311</b>	<b>100.00%</b>	<b>Total</b>	<b>2,678</b>	<b>\$2,666,677</b>	<b>2,035</b>	<b>100.00%</b>
<b>Greeley County</b>					<b>Jefferson County</b>				
Less than \$10	363	\$2,602	77	0.30%	Less than \$10	937	\$9,759	218	0.22%
\$10-24,999	319	\$62,283	253	7.16%	\$10-24,999	791	\$178,259	699	4.05%
\$25-49,999	310	\$250,527	306	28.81%	\$25-49,999	997	\$857,204	990	19.50%
\$50-99,999	133	\$319,533	133	36.74%	\$50-99,999	670	\$1,540,822	667	35.04%
\$100,000 +	30	\$234,762	30	26.99%	\$100,000 +	135	\$1,810,683	133	41.18%
<b>Total</b>	<b>1,155</b>	<b>\$869,706</b>	<b>799</b>	<b>100.00%</b>	<b>Total</b>	<b>3,530</b>	<b>\$4,396,728</b>	<b>2,707</b>	<b>100.00%</b>
<b>Hall County</b>					<b>Johnson County</b>				
Less than \$10	5,312	\$70,661	1,369	0.22%	Less than \$10	538	\$4,405	121	0.23%
\$10-24,999	6,154	\$1,325,769	5,229	4.07%	\$10-24,999	465	\$99,475	394	5.28%
\$25-49,999	5,980	\$5,079,275	5,901	15.60%	\$25-49,999	577	\$474,982	568	25.21%
\$50-99,999	4,854	\$11,712,100	4,848	35.96%	\$50-99,999	440	\$1,011,026	439	53.65%
\$100,000 +	1,232	\$14,381,451	1,231	44.16%	\$100,000 +	40	\$294,562	40	15.63%
<b>Total</b>	<b>23,532</b>	<b>\$32,569,256</b>	<b>18,578</b>	<b>100.00%</b>	<b>Total</b>	<b>2,060</b>	<b>\$1,884,451</b>	<b>1,562</b>	<b>100.00%</b>
<b>Hamilton County</b>					<b>Kearney County</b>				
Less than \$10	954	\$14,456	284	0.25%	Less than \$10	662	\$11,519	175	0.34%
\$10-24,999	860	\$190,643	719	3.32%	\$10-24,999	620	\$141,306	545	4.12%
\$25-49,999	1,051	\$931,710	1,040	16.22%	\$25-49,999	806	\$693,783	801	20.20%
\$50-99,999	992	\$2,455,957	991	42.76%	\$50-99,999	594	\$1,465,848	594	42.69%
\$100,000 +	217	\$2,150,969	216	37.45%	\$100,000 +	115	\$1,121,420	115	32.66%
<b>Total</b>	<b>4,074</b>	<b>\$5,743,734</b>	<b>3,250</b>	<b>100.00%</b>	<b>Total</b>	<b>2,797</b>	<b>\$3,433,877</b>	<b>2,230</b>	<b>100.00%</b>
<b>Harlan County</b>					<b>Keith County</b>				
Less than \$10	383	\$3,607	82	0.33%	Less than \$10	1,039	\$22,587	246	0.54%
\$10-24,999	313	\$63,629	252	5.76%	\$10-24,999	912	\$180,592	761	4.28%
\$25-49,999	351	\$273,814	349	24.79%	\$25-49,999	924	\$744,795	909	17.66%
\$50-99,999	204	\$489,808	203	44.35%	\$50-99,999	708	\$1,658,636	704	39.33%
\$100,000 +	35	\$273,680	35	24.78%	\$100,000 +	162	\$1,610,517	162	38.19%
<b>Total</b>	<b>1,286</b>	<b>\$1,104,538</b>	<b>921</b>	<b>100.00%</b>	<b>Total</b>	<b>3,745</b>	<b>\$4,217,126</b>	<b>2,782</b>	<b>100.00%</b>
<b>Hayes County</b>					<b>Keya Paha County</b>				
Less than \$10	*	*	*	*	Less than \$10	*	*	*	*
\$10-24,999	63	\$12,183	54	8.12%	\$10-24,999	70	\$15,997	64	4.49%
\$25-49,999	69	\$48,712	69	32.45%	\$25-49,999	81	\$72,746	79	20.41%
\$50-99,999	35	\$65,829	34	43.86%	\$50-99,999	31	\$76,169	31	21.37%
\$100,000 +	*	*	*	*	\$100,000 +	*	*	*	*
<b>Total</b>	<b>276</b>	<b>\$150,098</b>	<b>182</b>	<b>100.00%</b>	<b>Total</b>	<b>315</b>	<b>\$356,494</b>	<b>202</b>	<b>100.00%</b>
<b>Hitchcock County</b>					<b>Kimball County</b>				
Less than \$10	422	\$3,735	97	0.37%	Less than \$10	459	\$5,944	90	0.34%
\$10-24,999	370	\$80,366	301	7.99%	\$10-24,999	462	\$90,588	382	5.11%
\$25-49,999	381	\$292,930	373	29.13%	\$25-49,999	418	\$358,169	412	20.21%
\$50-99,999	188	\$406,533	187	40.42%	\$50-99,999	309	\$705,945	309	39.83%
\$100,000 +	29	\$222,116	29	22.09%	\$100,000 +	66	\$611,970	66	34.52%
<b>Total</b>	<b>1,390</b>	<b>\$1,005,679</b>	<b>987</b>	<b>100.00%</b>	<b>Total</b>	<b>1,714</b>	<b>\$1,772,615</b>	<b>1,259</b>	<b>100.00%</b>
<b>Holt County</b>					<b>Knox County</b>				
Less than \$10	1,530	\$20,276	375	0.44%	Less than \$10	1,130	\$11,498	269	0.36%
\$10-24,999	1,173	\$236,992	980	5.14%	\$10-24,999	955	\$205,275	804	6.34%
\$25-49,999	1,250	\$993,996	1,242	21.55%	\$25-49,999	1,030	\$829,559	1,011	25.62%
\$50-99,999	689	\$1,688,153	687	36.60%	\$50-99,999	616	\$1,418,010	615	43.79%
\$100,000 +	175	\$1,672,704	174	36.27%	\$100,000 +	99	\$773,849	98	23.90%
<b>Total</b>	<b>4,817</b>	<b>\$4,612,120</b>	<b>3,458</b>	<b>100.00%</b>	<b>Total</b>	<b>3,830</b>	<b>\$3,238,192</b>	<b>2,797</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.

**Table 3: 2004 Individual Income Tax Liability by County (cont.)**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Lancaster County</b>					<b>Nemaha County</b>				
Less than \$10	22,640	\$494,100	7,085	0.24%	Less than \$10	692	\$7,122	159	0.15%
\$10-24,999	27,294	\$6,838,218	24,309	3.36%	\$10-24,999	577	\$120,608	489	2.59%
\$25-49,999	30,618	\$28,159,424	30,279	13.85%	\$25-49,999	760	\$642,735	759	13.82%
\$50-99,999	27,942	\$68,729,057	27,888	33.81%	\$50-99,999	553	\$1,420,043	552	30.54%
\$100,000 +	9,550	\$99,039,514	9,528	48.73%	\$100,000 +	308	\$2,459,562	307	52.89%
<b>Total</b>	<b>118,044</b>	<b>\$203,260,314</b>	<b>99,089</b>	<b>100.00%</b>	<b>Total</b>	<b>2,890</b>	<b>\$4,650,071</b>	<b>2,266</b>	<b>100.00%</b>
<b>Lincoln County</b>					<b>Nuckolls County</b>				
Less than \$10	3,637	\$39,074	977	0.17%	Less than \$10	555	\$6,389	134	0.37%
\$10-24,999	3,589	\$710,709	2,911	3.18%	\$10-24,999	590	\$110,217	456	6.31%
\$25-49,999	3,540	\$3,023,465	3,421	13.53%	\$25-49,999	571	\$441,963	565	25.31%
\$50-99,999	3,833	\$9,440,918	3,816	42.25%	\$50-99,999	319	\$724,721	318	41.50%
\$100,000 +	854	\$9,130,598	854	40.86%	\$100,000 +	56	\$463,119	56	26.52%
<b>Total</b>	<b>15,453</b>	<b>\$22,344,764</b>	<b>11,979</b>	<b>100.00%</b>	<b>Total</b>	<b>2,091</b>	<b>\$1,746,409</b>	<b>1,529</b>	<b>100.00%</b>
<b>Logan County</b>					<b>Otoe County</b>				
Less than \$10	113	\$1,916	26	0.49%	Less than \$10	1,506	\$20,736	394	0.26%
\$10-24,999	82	\$23,120	74	5.95%	\$10-24,999	1,470	\$317,921	1,271	4.01%
\$25-49,999	116	\$87,585	114	22.52%	\$25-49,999	1,744	\$1,468,502	1,727	18.54%
\$50-99,999	67	\$156,748	67	40.31%	\$50-99,999	1,497	\$3,553,958	1,492	44.86%
\$100,000 +	11	\$119,474	11	30.73%	\$100,000 +	360	\$2,561,413	358	32.33%
<b>Total</b>	<b>389</b>	<b>\$388,843</b>	<b>292</b>	<b>100.00%</b>	<b>Total</b>	<b>6,577</b>	<b>\$7,922,530</b>	<b>5,242</b>	<b>100.00%</b>
<b>Loup County</b>					<b>Pawnee County</b>				
Less than \$10	*	*	*	*	Less than \$10	384	\$4,665	80	0.51%
\$10-24,999	51	\$6,658	37	8.25%	\$10-24,999	329	\$59,309	286	6.46%
\$25-49,999	51	\$40,401	50	50.09%	\$25-49,999	325	\$253,958	321	27.65%
\$50-99,999	12	\$27,094	12	33.59%	\$50-99,999	180	\$403,192	179	43.90%
\$100,000 +	*	*	*	*	\$100,000 +	30	\$197,373	30	21.49%
<b>Total</b>	<b>178</b>	<b>\$80,664</b>	<b>106</b>	<b>100.00%</b>	<b>Total</b>	<b>1,248</b>	<b>\$918,498</b>	<b>896</b>	<b>100.00%</b>
<b>Madison County</b>					<b>Perkins County</b>				
Less than \$10	4,029	\$51,780	1,124	0.22%	Less than \$10	387	\$3,111	98	0.23%
\$10-24,999	4,513	\$1,029,494	3,951	4.29%	\$10-24,999	305	\$59,401	250	4.44%
\$25-49,999	4,187	\$3,539,811	4,149	14.74%	\$25-49,999	326	\$267,387	324	19.99%
\$50-99,999	3,699	\$9,004,044	3,697	37.51%	\$50-99,999	234	\$576,616	234	43.10%
\$100,000 +	824	\$10,382,130	819	43.25%	\$100,000 +	48	\$431,303	48	32.24%
<b>Total</b>	<b>17,252</b>	<b>\$24,007,259</b>	<b>13,740</b>	<b>100.00%</b>	<b>Total</b>	<b>1,300</b>	<b>\$1,337,818</b>	<b>954</b>	<b>100.00%</b>
<b>McPherson County</b>					<b>Phelps County</b>				
Less than \$10	*	*	*	*	Less than \$10	1,100	\$34,722	277	0.64%
\$10-24,999	43	\$14,098	36	8.39%	\$10-24,999	864	\$191,542	727	3.52%
\$25-49,999	43	\$36,777	43	21.90%	\$25-49,999	1,065	\$914,498	1,051	16.82%
\$50-99,999	27	\$73,860	27	43.97%	\$50-99,999	925	\$2,268,183	922	41.71%
\$100,000 +	*	*	*	*	\$100,000 +	204	\$2,028,600	203	37.31%
<b>Total</b>	<b>164</b>	<b>\$167,967</b>	<b>116</b>	<b>100.00%</b>	<b>Total</b>	<b>4,158</b>	<b>\$5,437,545</b>	<b>3,180</b>	<b>100.00%</b>
<b>Merrick County</b>					<b>Pierce County</b>				
Less than \$10	805	\$12,343	185	0.37%	Less than \$10	873	\$33,909	249	0.96%
\$10-24,999	777	\$148,531	638	4.49%	\$10-24,999	650	\$148,074	570	4.20%
\$25-49,999	934	\$765,077	928	23.13%	\$25-49,999	800	\$684,588	793	19.43%
\$50-99,999	556	\$1,311,270	554	39.65%	\$50-99,999	724	\$1,864,319	724	52.92%
\$100,000 +	88	\$1,069,921	88	32.35%	\$100,000 +	104	\$792,167	104	22.49%
<b>Total</b>	<b>3,160</b>	<b>\$3,307,142</b>	<b>2,393</b>	<b>100.00%</b>	<b>Total</b>	<b>3,151</b>	<b>\$3,523,058</b>	<b>2,440</b>	<b>100.00%</b>
<b>Morrill County</b>					<b>Platte County</b>				
Less than \$10	622	\$4,594	110	0.19%	Less than \$10	3,421	\$69,284	1,034	0.37%
\$10-24,999	534	\$102,772	426	4.29%	\$10-24,999	3,173	\$751,978	2,811	4.01%
\$25-49,999	574	\$474,019	565	19.79%	\$25-49,999	3,831	\$3,295,842	3,802	17.59%
\$50-99,999	368	\$910,189	364	38.01%	\$50-99,999	3,206	\$7,760,475	3,204	41.41%
\$100,000 +	58	\$903,294	57	37.72%	\$100,000 +	706	\$6,863,130	706	36.62%
<b>Total</b>	<b>2,156</b>	<b>\$2,394,867</b>	<b>1,522</b>	<b>100.00%</b>	<b>Total</b>	<b>14,337</b>	<b>\$18,740,709</b>	<b>11,557</b>	<b>100.00%</b>
<b>Nance County</b>					<b>Polk County</b>				
Less than \$10	484	\$3,652	104	0.28%	Less than \$10	542	\$7,295	128	0.31%
\$10-24,999	373	\$82,101	315	6.35%	\$10-24,999	487	\$97,231	395	4.07%
\$25-49,999	451	\$377,273	447	29.19%	\$25-49,999	649	\$572,124	640	23.96%
\$50-99,999	242	\$571,281	242	44.20%	\$50-99,999	456	\$1,093,353	456	45.78%
\$100,000 +	37	\$258,122	37	19.97%	\$100,000 +	63	\$618,204	63	25.89%
<b>Total</b>	<b>1,587</b>	<b>\$1,292,429</b>	<b>1,145</b>	<b>100.00%</b>	<b>Total</b>	<b>2,197</b>	<b>\$2,388,208</b>	<b>1,682</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.

**Table 3: 2004 Individual Income Tax Liability by County (cont.)**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Red Willow County</b>					<b>Sherman County</b>				
Less than \$10	1,279	\$18,054	338	0.34%	Less than \$10	391	\$2,723	79	0.26%
\$10-24,999	1,191	\$238,408	992	4.49%	\$10-24,999	365	\$70,474	292	6.80%
\$25-49,999	1,263	\$999,812	1,246	18.84%	\$25-49,999	357	\$288,027	352	27.81%
\$50-99,999	931	\$2,197,898	931	41.43%	\$50-99,999	214	\$481,280	214	46.46%
\$100,000 +	182	\$1,851,508	182	34.90%	\$100,000 +	23	\$193,346	23	18.67%
<b>Total</b>	<b>4,846</b>	<b>\$5,305,679</b>	<b>3,689</b>	<b>100.00%</b>	<b>Total</b>	<b>1,350</b>	<b>\$1,035,849</b>	<b>960</b>	<b>100.00%</b>
<b>Richardson County</b>					<b>Sioux County</b>				
Less than \$10	1,087	\$9,206	227	0.27%	Less than \$10	97	\$523	24	0.16%
\$10-24,999	1,041	\$198,061	890	5.84%	\$10-24,999	62	\$12,072	56	3.74%
\$25-49,999	1,010	\$743,851	998	21.94%	\$25-49,999	58	\$45,347	57	14.04%
\$50-99,999	634	\$1,379,994	629	40.70%	\$50-99,999	42	\$91,814	42	28.43%
\$100,000 +	138	\$1,059,510	138	31.25%	\$100,000 +	11	\$173,185	11	53.63%
<b>Total</b>	<b>3,910</b>	<b>\$3,390,622</b>	<b>2,882</b>	<b>100.00%</b>	<b>Total</b>	<b>270</b>	<b>\$322,941</b>	<b>190</b>	<b>100.00%</b>
<b>Rock County</b>					<b>Stanton County</b>				
Less than \$10	246	\$1,725	47	0.27%	Less than \$10	366	\$7,640	82	0.50%
\$10-24,999	191	\$41,612	159	6.44%	\$10-24,999	326	\$81,686	282	5.38%
\$25-49,999	186	\$145,373	183	22.50%	\$25-49,999	350	\$300,262	348	19.76%
\$50-99,999	83	\$226,876	83	35.12%	\$50-99,999	294	\$717,133	294	47.19%
\$100,000 +	24	\$230,483	24	35.67%	\$100,000 +	40	\$412,882	40	27.17%
<b>Total</b>	<b>730</b>	<b>\$646,069</b>	<b>496</b>	<b>100.00%</b>	<b>Total</b>	<b>1,376</b>	<b>\$1,519,604</b>	<b>1,046</b>	<b>100.00%</b>
<b>Saline County</b>					<b>Thayer County</b>				
Less than \$10	1,371	\$18,357	354	0.24%	Less than \$10	615	\$8,736	156	0.32%
\$10-24,999	1,247	\$290,008	1,093	3.84%	\$10-24,999	608	\$137,858	514	5.10%
\$25-49,999	1,961	\$1,712,330	1,941	22.70%	\$25-49,999	687	\$556,289	682	20.59%
\$50-99,999	1,479	\$3,582,163	1,477	47.49%	\$50-99,999	474	\$1,119,658	472	41.45%
\$100,000 +	224	\$1,940,353	224	25.72%	\$100,000 +	87	\$878,549	87	32.53%
<b>Total</b>	<b>6,282</b>	<b>\$7,543,211</b>	<b>5,089</b>	<b>100.00%</b>	<b>Total</b>	<b>2,471</b>	<b>\$2,701,090</b>	<b>1,911</b>	<b>100.00%</b>
<b>Sarpy County</b>					<b>Thomas County</b>				
Less than \$10	7,851	\$142,375	2,602	0.18%	Less than \$10	121	\$5,964	30	1.66%
\$10-24,999	8,844	\$2,124,696	7,856	2.63%	\$10-24,999	84	\$16,185	73	4.50%
\$25-49,999	11,044	\$9,212,358	10,680	11.38%	\$25-49,999	85	\$63,623	82	17.70%
\$50-99,999	13,599	\$32,041,438	13,415	39.59%	\$50-99,999	46	\$115,073	45	32.02%
\$100,000 +	5,156	\$37,412,745	5,127	46.23%	\$100,000 +	12	\$158,540	12	44.11%
<b>Total</b>	<b>46,494</b>	<b>\$80,933,612</b>	<b>39,680</b>	<b>100.00%</b>	<b>Total</b>	<b>348</b>	<b>\$359,386</b>	<b>242</b>	<b>100.00%</b>
<b>Saunders County</b>					<b>Thurston County</b>				
Less than \$10	1,897	\$34,146	510	0.26%	Less than \$10	430	\$4,094	82	0.23%
\$10-24,999	1,860	\$401,308	1,589	3.08%	\$10-24,999	458	\$77,936	300	4.41%
\$25-49,999	2,304	\$2,021,002	2,266	15.54%	\$25-49,999	460	\$295,818	387	16.72%
\$50-99,999	2,189	\$5,288,364	2,186	40.65%	\$50-99,999	302	\$642,895	285	36.35%
\$100,000 +	517	\$5,263,840	515	40.46%	\$100,000 +	56	\$747,988	55	42.29%
<b>Total</b>	<b>8,767</b>	<b>\$13,008,660</b>	<b>7,066</b>	<b>100.00%</b>	<b>Total</b>	<b>1,706</b>	<b>\$1,768,730</b>	<b>1,109</b>	<b>100.00%</b>
<b>Scotts Bluff County</b>					<b>Valley County</b>				
Less than \$10	3,661	\$30,236	791	0.17%	Less than \$10	528	\$5,369	119	0.27%
\$10-24,999	4,098	\$815,086	3,370	4.60%	\$10-24,999	444	\$85,229	338	4.33%
\$25-49,999	3,845	\$3,108,339	3,800	17.56%	\$25-49,999	513	\$409,394	505	20.79%
\$50-99,999	2,775	\$6,688,946	2,770	37.78%	\$50-99,999	294	\$675,932	293	34.32%
\$100,000 +	704	\$7,063,601	703	39.89%	\$100,000 +	64	\$793,410	62	40.29%
<b>Total</b>	<b>15,083</b>	<b>\$17,706,208</b>	<b>11,434</b>	<b>100.00%</b>	<b>Total</b>	<b>1,843</b>	<b>\$1,969,334</b>	<b>1,317</b>	<b>100.00%</b>
<b>Seward County</b>					<b>Washington County</b>				
Less than \$10	1,427	\$15,695	373	0.17%	Less than \$10	1,613	\$29,710	443	0.20%
\$10-24,999	1,329	\$317,501	1,159	3.37%	\$10-24,999	1,452	\$347,596	1,309	2.33%
\$25-49,999	1,849	\$1,658,098	1,827	17.58%	\$25-49,999	1,870	\$1,618,859	1,854	10.84%
\$50-99,999	1,809	\$4,387,521	1,804	46.51%	\$50-99,999	2,245	\$5,403,719	2,242	36.19%
\$100,000 +	371	\$3,055,005	369	32.38%	\$100,000 +	780	\$7,533,068	779	50.45%
<b>Total</b>	<b>6,785</b>	<b>\$9,433,819</b>	<b>5,532</b>	<b>100.00%</b>	<b>Total</b>	<b>7,960</b>	<b>\$14,932,952</b>	<b>6,627</b>	<b>100.00%</b>
<b>Sheridan County</b>					<b>Wayne County</b>				
Less than \$10	738	\$8,178	191	0.38%	Less than \$10	845	\$11,950	258	0.29%
\$10-24,999	667	\$129,518	563	6.01%	\$10-24,999	727	\$175,829	639	4.22%
\$25-49,999	619	\$514,386	610	23.88%	\$25-49,999	850	\$739,022	834	17.74%
\$50-99,999	373	\$926,638	373	43.03%	\$50-99,999	724	\$1,725,377	724	41.41%
\$100,000 +	75	\$574,982	73	26.70%	\$100,000 +	141	\$1,514,392	141	36.35%
<b>Total</b>	<b>2,472</b>	<b>\$2,153,702</b>	<b>1,810</b>	<b>100.00%</b>	<b>Total</b>	<b>3,287</b>	<b>\$4,166,572</b>	<b>2,596</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.

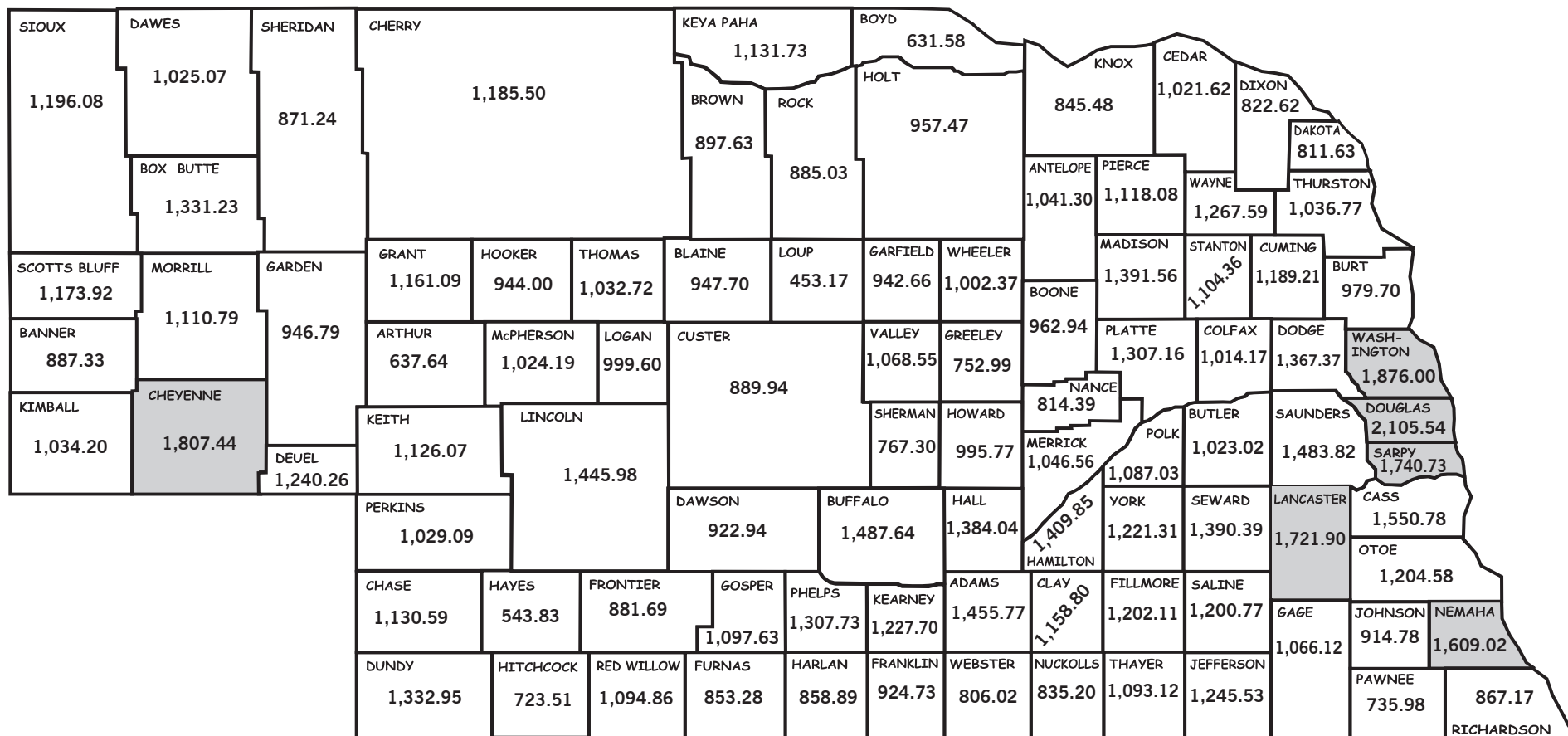
**Table 3: 2004 Individual Income Tax Liability by County (cont.)**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Webster County</b>				
Less than \$10	472	\$4,213	100	0.32%
\$10-24,999	406	\$84,314	342	6.41%
\$25-49,999	465	\$383,820	462	29.18%
\$50-99,999	249	\$567,494	249	43.14%
\$100,000 +	40	\$275,583	40	20.95%
<b>Total</b>	<b>1,632</b>	<b>\$1,315,424</b>	<b>1,193</b>	<b>100.00%</b>
<b>Wheeler County</b>				
Less than \$10	*	*	*	*
\$10-24,999	65	\$15,367	52	5.38%
\$25-49,999	83	\$59,874	82	20.96%
\$50-99,999	41	\$100,008	41	35.01%
\$100,000 +	*	*	*	*
<b>Total</b>	<b>285</b>	<b>\$285,675</b>	<b>197</b>	<b>100.00%</b>
<b>York County</b>				
Less than \$10	1,571	\$25,724	457	0.33%
\$10-24,999	1,485	\$340,224	1,268	4.40%
\$25-49,999	1,631	\$1,386,632	1,616	17.92%
\$50-99,999	1,350	\$3,309,550	1,348	42.77%
\$100,000 +	299	\$2,676,063	298	34.58%
<b>Total</b>	<b>6,336</b>	<b>\$7,738,193</b>	<b>4,987</b>	<b>100.00%</b>

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Counties Total</b>				
Less than \$10	163,429	\$3,054,492	44,637	0.25%
\$10-24,999	173,591	\$39,431,229	150,126	3.25%
\$25-49,999	196,722	\$169,345,858	194,150	13.96%
\$50-99,999	170,123	\$411,535,916	169,564	33.92%
\$100,000 +	55,795	\$589,966,099	55,633	48.62%
<b>Total</b>	<b>759,660</b>	<b>\$1,213,333,593</b>	<b>614,110</b>	<b>100.00%</b>
<b>Counties Unallocated</b>				
Less than \$10	12,654	\$1,685,205	3,196	1.70%
\$10-24,999	17,087	\$2,914,925	14,703	2.93%
\$25-49,999	22,071	\$11,443,115	21,000	11.51%
\$50-99,999	22,851	\$25,740,498	21,723	25.89%
\$100,000 +	17,173	\$57,628,485	15,208	57.97%
<b>Total</b>	<b>91,836</b>	<b>\$99,412,228</b>	<b>75,830</b>	<b>100.00%</b>
<b>State Total</b>				
Less than \$10	176,083	\$4,739,697	47,833	0.36%
\$10-24,999	190,678	\$42,346,154	164,829	3.23%
\$25-49,999	218,793	\$180,788,973	215,150	13.77%
\$50-99,999	192,974	\$437,276,413	191,287	33.31%
\$100,000 +	72,968	\$647,594,584	70,841	49.33%
<b>Total</b>	<b>851,496</b>	<b>\$1,312,745,821</b>	<b>689,940</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.



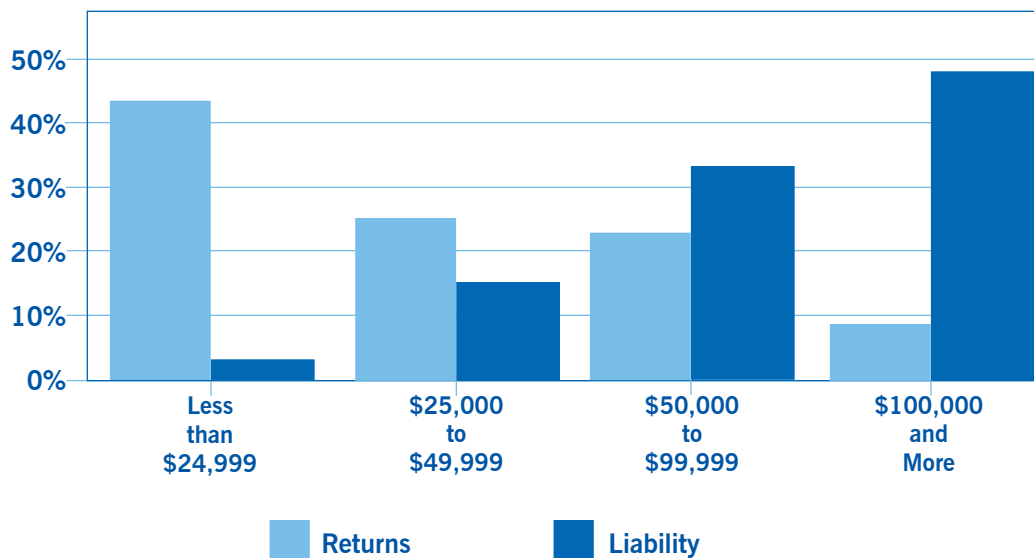


All county average: **\$1,597.21**

Counties above average are noted by shaded area on the map.

**Table 5:** Total 2004 Individual Income Tax Liability

Federal Adjusted Gross Income	Number of Nonresident Returns	Number of Resident Returns	Total Returns	Number of Returns with Tax Liability	Calculated Liability	
					Amount	Percent of Total
Less than 0	882	9,547	10,429	575	\$1,549,372	0.10%
0 - 4,999	6,881	94,925	101,806	5,535	\$1,657,718	0.11%
5,000 - 9,999	4,891	58,957	63,848	41,723	\$3,309,822	0.22%
10,000 - 14,999	5,241	57,238	62,479	48,480	\$10,847,485	0.73%
15,000 - 19,999	6,018	58,327	64,345	56,079	\$20,693,521	1.40%
20,000 - 24,999	5,828	58,026	63,854	60,270	\$31,641,473	2.14%
25,000 - 29,999	5,477	51,443	56,920	55,337	\$39,339,499	2.66%
30,000 - 34,999	4,757	43,380	48,137	47,320	\$42,679,775	2.89%
35,000 - 39,999	4,202	37,323	41,525	41,016	\$45,204,599	3.06%
40,000 - 44,999	3,969	33,913	37,882	37,474	\$48,911,643	3.31%
45,000 - 49,999	3,666	30,663	34,329	34,003	\$51,550,213	3.49%
50,000 - 54,999	3,409	26,997	30,406	30,111	\$51,487,140	3.49%
55,000 - 59,999	3,127	24,848	27,975	27,752	\$53,647,402	3.63%
60,000 - 74,999	7,855	60,207	68,062	67,510	\$164,426,065	11.14%
75,000 - 99,999	8,460	58,071	66,531	65,914	\$227,403,843	15.40%
100,000 - 199,999	9,519	43,997	53,516	52,655	\$300,490,280	20.35%
200,000 - 499,999	4,184	9,339	13,523	12,929	\$172,607,427	11.69%
500,000 - 999,999	1,520	1,584	3,104	2,855	\$71,744,095	4.86%
1,000,000 or more	1,950	875	2,825	2,402	\$137,198,256	9.29%
<b>Total</b>	<b>91,836</b>	<b>759,660</b>	<b>851,496</b>	<b>689,940</b>	<b>\$1,476,389,628</b>	<b>100.00%</b>

**Percentage of Total Returns and Total Tax Liability Per FAGI**

**Table 6: 2004 Resident Individual Income Tax Liability**

Federal Adjusted Gross Income	Number of Returns	Number of Returns with Tax Liability	Federal Adjusted Gross Income	Calculated Liability Amount	Percent of Total
Less than 0	9,547	499	(\$658,693,044)	\$1,319,645	0.10%
0 - 4,999	94,925	5,309	\$122,872,659	\$285,671	0.02%
5,000 - 9,999	58,957	38,829	\$440,867,190	\$3,160,239	0.23%
10,000 - 14,999	57,238	44,344	\$714,296,673	\$10,316,070	0.75%
15,000 - 19,999	58,327	50,896	\$1,022,117,834	\$19,548,586	1.42%
20,000 - 24,999	58,026	54,886	\$1,303,173,682	\$29,931,773	2.18%
25,000 - 29,999	51,443	50,187	\$1,412,078,137	\$37,210,559	2.71%
30,000 - 34,999	43,380	42,785	\$1,406,405,723	\$40,313,538	2.93%
35,000 - 39,999	37,323	37,005	\$1,397,854,570	\$42,790,873	3.11%
40,000 - 44,999	33,913	33,679	\$1,439,496,597	\$46,326,455	3.37%
45,000 - 49,999	30,663	30,494	\$1,456,033,706	\$48,898,548	3.56%
50,000 - 54,999	26,997	26,858	\$1,416,646,694	\$48,701,700	3.54%
55,000 - 59,999	24,848	24,763	\$1,427,597,667	\$50,854,290	3.70%
60,000 - 74,999	60,207	60,028	\$4,037,305,003	\$155,930,465	11.35%
75,000 - 99,999	58,071	57,915	\$4,982,580,288	\$215,195,217	15.66%
100,000 - 199,999	43,997	43,887	\$5,686,319,397	\$281,511,384	20.48%
200,000 - 499,999	9,339	9,306	\$2,684,228,341	\$160,008,812	11.64%
500,000 - 999,999	1,584	1,577	\$1,070,729,685	\$65,569,913	4.77%
1,000,000 or more	875	863	\$2,720,673,617	\$116,401,617	8.47%
<b>Total</b>	<b>759,660</b>	<b>614,110</b>	<b>\$34,082,584,417</b>	<b>\$1,374,275,356</b>	<b>100.00%</b>

**Table 7: Adjustment to 2004 Resident Individual Income Tax Returns**

Federal Adjusted Gross Income	Nebraska Itemized Deductions	Adjustments Increasing Federal AGI	Adjustments Decreasing Federal AGI	Nebraska Net Taxable Income
Less than 0	\$37,462,573	\$474,324,346	\$378,072,431	\$16,963,198
0 - 4,999	\$6,749,371	\$8,308,532	\$5,612,805	\$24,780,186
5,000 - 9,999	\$9,916,228	\$7,684,598	\$5,591,267	\$132,564,222
10,000 - 14,999	\$26,335,972	\$8,523,020	\$8,369,021	\$378,200,566
15,000 - 19,999	\$40,816,169	\$12,270,997	\$12,025,926	\$651,757,718
20,000 - 24,999	\$60,885,146	\$13,592,149	\$15,727,272	\$913,343,727
25,000 - 29,999	\$81,188,046	\$13,552,934	\$16,836,630	\$1,047,216,961
30,000 - 34,999	\$97,810,754	\$12,711,180	\$16,244,038	\$1,077,778,103
35,000 - 39,999	\$110,482,057	\$12,615,291	\$15,714,522	\$1,093,900,206
40,000 - 44,999	\$122,622,521	\$14,866,144	\$17,468,700	\$1,144,657,782
45,000 - 49,999	\$129,172,916	\$14,307,683	\$17,061,735	\$1,174,033,095
50,000 - 54,999	\$133,316,419	\$10,982,002	\$17,846,012	\$1,149,497,915
55,000 - 59,999	\$143,558,106	\$11,206,001	\$16,850,740	\$1,169,978,743
60,000 - 74,999	\$422,494,025	\$31,808,498	\$50,525,818	\$3,363,445,049
75,000 - 99,999	\$580,446,784	\$42,222,380	\$62,004,518	\$4,227,821,271
100,000 - 199,999	\$663,156,139	\$76,713,878	\$83,053,724	\$4,955,382,786
200,000 - 499,999	\$196,006,229	\$59,115,855	\$94,690,182	\$2,454,850,867
500,000 - 999,999	\$61,920,862	\$38,859,900	\$88,074,714	\$962,253,079
1,000,000 or more	\$208,562,009	\$106,950,529	\$956,734,056	\$1,718,202,462
<b>Total</b>	<b>\$3,132,902,326</b>	<b>\$970,615,916</b>	<b>\$1,878,504,111</b>	<b>\$27,656,627,938</b>

**Table 8: 2004 Individual Income Tax Liability and Payments for Resident Returns**

Federal Adjusted Gross Income	Nebraska Income Tax	Nebraska Minimum Tax	Total Nebraska Income Tax Liability	Personal Credit Amount	Withholding Payments	Estimated Payments
Less than 0	\$1,041,690	\$277,955	\$1,319,645	\$90,851	\$2,381,443	\$879,092
0 - 4,999	\$259,671	\$26,000	\$285,671	\$47,402	\$6,060,226	\$629,026
5,000 - 9,999	\$3,112,863	\$47,376	\$3,160,239	\$1,276,476	\$7,556,516	\$152,900
10,000 - 14,999	\$10,224,279	\$91,789	\$10,316,070	\$3,899,594	\$13,252,574	\$448,719
15,000 - 19,999	\$19,427,182	\$121,404	\$19,548,586	\$6,736,487	\$21,687,376	\$910,321
20,000 - 24,999	\$29,779,667	\$152,106	\$29,931,773	\$8,883,315	\$31,653,581	\$1,381,958
25,000 - 29,999	\$37,016,906	\$193,653	\$37,210,559	\$9,126,575	\$38,041,901	\$1,630,458
30,000 - 34,999	\$40,090,354	\$223,184	\$40,313,538	\$8,444,713	\$40,180,416	\$2,052,074
35,000 - 39,999	\$42,560,157	\$230,716	\$42,790,873	\$7,945,769	\$41,008,074	\$2,440,977
40,000 - 44,999	\$46,065,201	\$261,255	\$46,326,455	\$7,896,499	\$42,806,982	\$2,653,705
45,000 - 49,999	\$48,632,432	\$266,115	\$48,898,548	\$7,663,090	\$43,492,970	\$2,909,694
50,000 - 54,999	\$48,447,195	\$254,505	\$48,701,700	\$7,071,172	\$42,805,230	\$2,888,218
55,000 - 59,999	\$50,551,791	\$302,500	\$50,854,290	\$6,766,177	\$43,989,844	\$3,086,697
60,000 - 74,999	\$155,214,145	\$716,320	\$155,930,465	\$17,122,326	\$129,918,001	\$10,007,018
75,000 - 99,999	\$214,189,746	\$1,005,469	\$215,195,217	\$17,318,392	\$175,769,092	\$15,714,399
100,000 - 199,999	\$279,815,145	\$1,696,240	\$281,511,384	\$10,969,207	\$209,739,935	\$36,590,625
200,000 - 499,999	\$158,523,150	\$1,485,664	\$160,008,812	\$44,883	\$90,917,236	\$41,702,383
500,000 - 999,999	\$64,929,963	\$639,950	\$65,569,913	\$0	\$31,690,822	\$21,392,720
1,000,000 or more	\$116,234,368	\$167,250	\$116,401,617	\$0	\$32,468,237	\$61,435,452
<b>Total</b>	<b>\$1,366,115,902</b>	<b>\$8,159,450</b>	<b>\$1,374,275,356</b>	<b>\$121,302,928</b>	<b>\$1,045,420,457</b>	<b>\$208,906,435</b>

**Table 9A:** 2004 Individual Refundable Income Tax Credits

Federal Adjusted Gross Income	Motor Fuel Tax Credit		Refundable Child Care Credit	
	Amount	Number of Returns	Amount	Number of Returns
Less than 0	\$266,599	891	\$29,725	51
0 - 4,999	\$220,119	1,058	\$401,117	839
5,000 - 9,999	\$57,439	299	\$465,504	995
10,000 - 14, 999	\$76,485	371	\$1,119,352	1,876
15,000 - 19,999	\$109,828	525	\$1,773,947	2,838
20,000 - 24,999	\$127,739	611	\$2,001,460	3,332
25,000 - 29,999	\$138,953	591	\$688,213	2,471
30,000 - 34,999	\$109,648	481	\$0	0
35,000 - 39,999	\$105,216	459	\$62	1
40,000 - 44,999	\$86,345	386	\$0	0
45,000 - 49,999	\$83,834	370	\$0	0
50,000 - 54,999	\$73,264	289	\$0	0
55,000 - 59,999	\$51,157	232	\$0	0
60,000 - 74,999	\$132,732	532	\$129	1
75,000 - 99,999	\$102,805	418	\$0	0
100,000 - 199,999	\$92,299	261	\$0	0
200,000 - 499,999	\$32,379	78	\$0	0
500,000 - 999,999	\$3,596	8	\$0	0
1,000,000 or more	\$10,689	17	\$0	0
<b>Total</b>	<b>\$1,881,125</b>	<b>7,877</b>	<b>\$6,479,509</b>	<b>12,404</b>

**Table 9B:** 2004 Individual Non-Refundable Income Tax Credits

Federal Adjusted Gross Income	Personal Exemption Credit		Credit for Tax Paid To Another State		Elderly Tax Credit		Child Care Credit		3800 Credits	
	Amount	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount	No. of Returns
Less than 0	\$90,851	494	\$9,280	10	\$1,275	2	\$0	0	\$190,015	5
0 - 4,999	\$47,402	658	\$1,426	80	\$0	0	\$373	2	\$0	0
5,000 - 9,999	\$1,276,476	15,082	\$29,360	876	\$348	20	\$0	0	\$120	1
10,000 - 14, 999	\$3,899,594	35,590	\$115,996	1,158	\$13,107	145	\$0	0	\$38	2
15,000 - 19,999	\$6,736,487	47,583	\$229,901	1,395	\$7,222	91	\$0	0	\$196	2
20,000 - 24,999	\$8,883,315	53,123	\$388,057	1,660	\$5,118	40	\$0	0	\$201	2
25,000 - 29,999	\$9,126,575	48,993	\$532,706	1,721	\$184	1	\$70,265	567	\$997	2
30,000 - 34,999	\$8,444,713	41,910	\$632,141	1,562	\$0	0	\$328,838	2,646	\$906	2
35,000 - 39,999	\$7,945,769	36,335	\$720,390	1,559	\$0	0	\$294,780	2,554	\$0	0
40,000 - 44,999	\$7,896,499	33,122	\$772,763	1,476	\$0	0	\$331,257	2,969	\$21,599	3
45,000 - 49,999	\$7,663,090	29,985	\$957,422	1,546	\$0	0	\$352,001	3,112	\$3,826	3
50,000 - 54,999	\$7,071,172	26,435	\$889,164	1,416	\$0	0	\$368,515	3,154	\$1,619	2
55,000 - 59,999	\$6,766,177	24,343	\$904,138	1,302	\$0	0	\$372,161	3,165	\$14,009	3
60,000 - 74,999	\$17,122,326	59,014	\$2,608,132	3,283	\$0	0	\$1,004,069	8,498	\$13,664	10
75,000 - 99,999	\$17,318,392	56,904	\$3,555,447	3,697	\$0	0	\$964,110	8,341	\$35,104	21
100,000 - 199,999	\$10,969,207	42,284	\$5,153,588	3,570	\$0	0	\$568,502	5,394	\$119,361	30
200,000 - 499,999	\$44,883	1,570	\$4,849,893	1,374	\$0	0	\$64,788	652	\$224,853	36
500,000 - 999,999	\$0	0	\$2,577,084	326	\$0	0	\$10,500	84	\$232,107	13
1,000,000 or more	\$0	0	\$4,761,150	231	\$0	0	\$2,200	18	\$4,232,791	45
<b>Total</b>	<b>\$121,302,928</b>	<b>553,425</b>	<b>\$29,688,036</b>	<b>28,242</b>	<b>\$27,254</b>	<b>299</b>	<b>\$4,732,359</b>	<b>41,156</b>	<b>\$5,091,406</b>	<b>182</b>

**Table 10:** General Fund Individual Income Tax Cash Receipts

Month	GROSS RECEIPTS <sup>1</sup>		NET RECEIPTS <sup>2</sup>		Net Change	Percent Change
	2005	2004	2005	2004		
January	\$130,817,164	\$95,903,681	\$120,990,859	\$87,958,409	\$33,032,450	37.55%
February	\$170,358,879	\$168,078,299	\$104,863,823	\$109,950,371	(\$5,086,548)	-4.63%
March	\$125,782,459	\$116,495,856	\$74,178,093	\$64,420,112	\$9,757,981	15.15%
April	\$239,645,195	\$199,861,655	\$183,960,741	\$145,778,775	\$38,181,966	26.19%
May	\$169,445,410	\$153,284,174	\$140,340,309	\$129,332,261	\$11,008,048	8.51%
June	\$134,440,349	\$123,778,224	\$124,130,762	\$107,397,147	\$16,733,615	15.58%
July	\$55,166,767	\$48,902,135	\$50,531,645	\$45,255,756	\$5,275,889	11.66%
August	\$168,103,190	\$162,730,038	\$164,186,408	\$160,073,610	\$4,112,798	2.57%
September	\$147,167,902	\$130,411,348	\$145,048,229	\$129,099,210	\$15,949,019	12.35%
October	\$64,834,318	\$59,044,499	\$61,594,624	\$57,709,205	\$3,885,419	6.73%
November	\$160,198,410	\$149,326,358	\$154,976,986	\$144,693,163	\$10,283,823	7.11%
December	\$125,019,861	\$115,544,044	\$123,717,571	\$114,781,150	\$8,936,421	7.79%
<b>Total</b>	<b>\$1,690,979,903</b>	<b>\$1,523,360,311</b>	<b>\$1,448,520,050</b>	<b>\$1,296,449,169</b>	<b>\$152,070,881</b>	<b>11.73%</b>

<sup>1</sup> Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

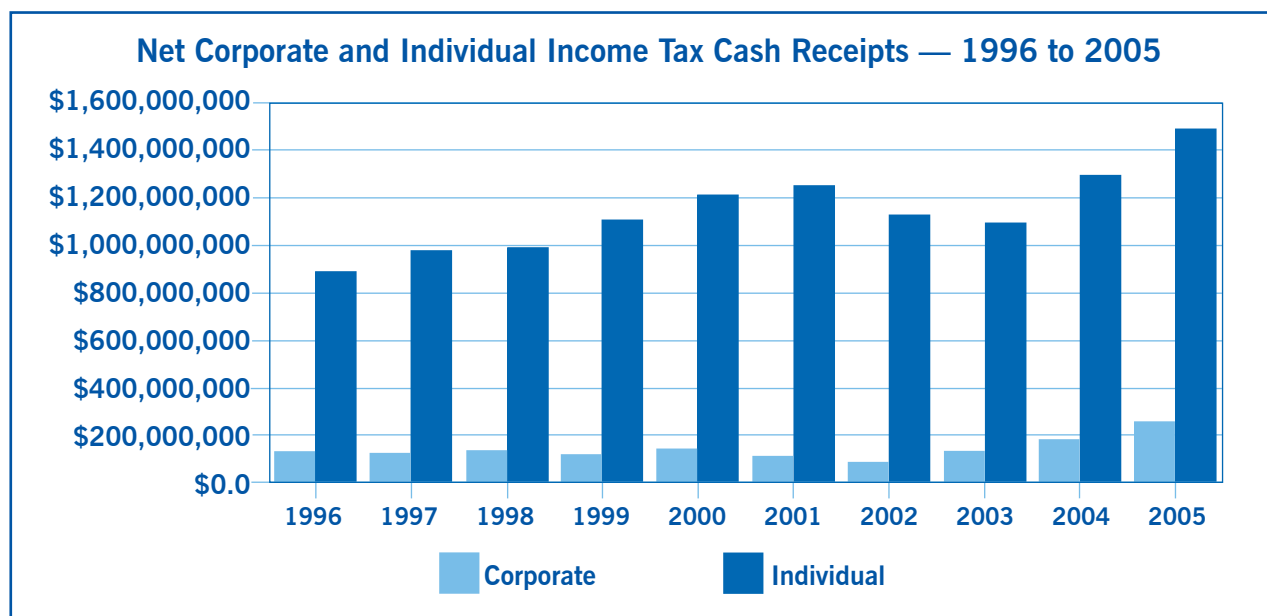
<sup>2</sup> Gross receipts less refunds.

**Table 11:** General Fund Corporation Income Tax Cash Receipts

Month	GROSS RECEIPTS <sup>1</sup>		NET RECEIPTS <sup>2</sup>		Net Change	Percent Change
	2005	2004	2005	2004		
January	\$8,298,416	\$7,947,238	\$5,968,634	\$4,065,781	\$1,902,853	46.80%
February	\$9,458,597	\$6,955,910	\$6,132,090	\$5,636,459	\$495,631	8.79%
March	\$41,693,976	\$35,468,415	\$39,821,327	\$33,372,382	\$6,448,945	19.32%
April	\$23,926,474	\$24,520,026	\$22,616,209	\$22,705,790	(\$89,581)	-0.39%
May	\$5,455,428	\$8,852,072	\$4,778,084	\$7,539,790	(\$2,761,706)	-36.63%
June	\$36,915,975	\$34,461,516	\$35,927,008	\$32,263,373	\$3,663,635	11.36%
July	\$9,849,710	\$7,823,526	\$8,941,594	\$6,079,569	\$2,862,025	47.08%
August	\$5,491,794	\$4,208,584	\$5,005,978	\$2,942,493	\$2,063,485	70.13%
September	\$47,465,334	\$35,266,017	\$46,721,929	\$33,687,857	\$13,034,072	38.69%
October	\$17,459,582	\$10,291,798	\$14,971,474	\$8,311,714	\$6,659,760	80.12%
November	\$5,756,931	\$5,803,785	\$628,696	\$640,279	(\$11,583)	-1.81%
December	\$52,705,672	\$33,726,726	\$50,185,393	\$31,475,177	\$18,710,216	59.44%
<b>Total</b>	<b>\$264,477,889</b>	<b>\$215,325,613</b>	<b>\$241,698,415</b>	<b>\$188,720,664</b>	<b>\$52,977,751</b>	<b>28.07%</b>

<sup>1</sup> Taxes received and deposited during the specific processing month, regardless of when tax liability was incurred.

<sup>2</sup> Gross receipts less refunds.





**Table 12:** Analysis of Corporation Income Tax Returns for 2003

Nebraska Taxable Income Classification	Number of Corporations <sup>1</sup>	Percent of Total Corporations	Net Nebraska Income <sup>2</sup>	Net Nebraska Tax Due <sup>3</sup>	Percent of Total Liability
Less than zero	6,838	32.68%	\$0	\$0	0.00%
0 - \$5,000	5,625	26.89%	\$5,494,680	\$897,103	0.84%
\$5,001 - \$10,000	1,261	6.03%	\$9,243,580	\$332,981	0.31%
\$10,001 - \$15,000	808	3.86%	\$10,034,167	\$373,211	0.35%
\$15,001 - \$20,000	642	3.07%	\$11,221,682	\$437,905	0.41%
\$20,001 - \$25,000	486	2.32%	\$10,896,219	\$439,290	0.41%
\$25,001 - \$30,000	415	1.98%	\$11,421,044	\$436,797	0.41%
\$30,001 - \$35,000	391	1.87%	\$12,645,118	\$476,713	0.44%
\$35,001 - \$40,000	317	1.52%	\$11,857,039	\$446,328	0.42%
\$40,001 - \$45,000	278	1.33%	\$11,821,181	\$493,550	0.46%
\$45,001 - \$50,000	367	1.75%	\$17,507,868	\$766,260	0.71%
\$50,001 - \$60,000	494	2.36%	\$26,883,700	\$1,167,116	1.09%
\$60,001 - \$70,000	294	1.41%	\$19,055,815	\$835,828	0.78%
\$70,001 - \$80,000	291	1.39%	\$21,733,319	\$970,918	0.91%
\$80,001 - \$90,000	202	0.97%	\$17,193,547	\$779,880	0.73%
\$90,001 - \$100,000	199	0.95%	\$18,910,089	\$936,360	0.87%
\$100,001 - \$150,000	562	2.69%	\$68,878,985	\$3,410,490	3.18%
\$150,001 - \$200,000	283	1.35%	\$49,017,507	\$2,569,463	2.40%
\$200,001 - \$250,000	187	0.89%	\$41,749,793	\$1,981,359	1.85%
\$250,001 - \$300,000	113	0.54%	\$31,297,907	\$1,458,339	1.36%
\$300,001 - \$350,000	119	0.57%	\$38,612,396	\$1,888,357	1.76%
\$350,001 - \$400,000	73	0.35%	\$27,289,244	\$1,287,472	1.20%
\$400,001 - \$450,000	52	0.25%	\$21,928,000	\$1,130,540	1.05%
\$450,001 - \$500,000	47	0.22%	\$22,096,397	\$1,202,360	1.12%
\$500,001 - \$750,000	162	0.77%	\$99,511,050	\$5,488,037	5.12%
\$750,001 - \$1,000,000	83	0.40%	\$71,481,415	\$4,052,236	3.78%
\$1,000,001 - \$2,000,000	145	0.69%	\$201,175,943	\$9,843,853	9.18%
\$2,000,001 - \$3,000,000	64	0.31%	\$157,237,733	\$7,456,605	6.95%
\$3,000,001 - \$5,000,000	52	0.25%	\$201,385,354	\$10,461,529	9.76%
Greater than \$5,000,001	71	0.34%	\$1,093,806,187	\$45,218,880	42.17%
<b>TOTAL</b>	<b>20,921</b>	<b>100.00%</b>	<b>\$2,341,386,957</b>	<b>\$107,239,760</b>	<b>100.00%</b>

<sup>1</sup> Does not include S-corporations<sup>2</sup> Does not include deficit<sup>3</sup> The corporation income tax rate is 5.58% on the first \$50,000 of Nebraska taxable income and 7.81% of income over \$50,000**Table 13:** Analysis of Financial Institution Tax Returns for 2003

Information	Banks	Savings & Loans	Credit Unions	Other	Total
Number of Returns	277	12	28	6	323
Preceding year end deposits	\$27,675,930,532	\$3,024,464,865	\$495,683,259	\$190,214,610	\$31,386,293,266
First quarter ending deposits	\$28,101,143,461	\$3,040,849,688	\$504,839,589	\$191,530,330	\$31,838,363,068
Second quarter ending deposits	\$28,440,924,079	\$2,973,253,240	\$513,038,651	\$196,995,758	\$32,124,211,728
Third quarter ending deposits	\$28,613,745,914	\$2,957,533,727	\$514,181,568	\$217,740,553	\$32,303,201,762
Fourth quarter ending deposits	\$28,874,683,313	\$2,950,664,177	\$518,489,544	\$3,219,508,093	\$35,563,345,127
Total deposits	\$141,706,427,299	\$14,946,765,697	\$2,546,232,611	\$4,015,989,344	\$163,215,414,951
Average deposits	\$28,549,032,071	\$2,989,353,139	\$509,246,522	\$3,205,910,200	\$35,253,541,932
Financial Institution Tax	\$13,418,053	\$1,404,996	\$239,346	\$1,506,777	\$16,569,172
Net Nebraska Income	\$950,830,511	\$108,186,950	\$5,106,285	\$24,925,787	\$1,089,049,533
Limitation Amount	\$36,228,205	\$4,121,924	\$194,551	\$949,673	\$41,494,353
CDA Credit	\$20,400	\$200	\$0	\$0	\$20,600
Net Nebraska Tax	\$11,800,789	\$1,354,418	\$159,900	\$905,399	\$14,220,506

# Sales Tax Report

Nebraska sales tax is imposed upon the gross receipts from all sales, leases, or rentals of tangible personal property made at retail in this state and upon the gross receipts of selected services; gross receipts of every person engaged as a public utility or as a community antenna television service operator; the gross receipts from the sale of admissions in the state; the gross receipts of persons selling, leasing, or otherwise providing intellectual or entertainment property; and the gross receipts from the sale of warranties, guarantees, service agreements, or maintenance agreements when the items covered are subject to tax.

Property is defined as all tangible and intangible property that is subject to tax in the above paragraph.

All gross receipts from the sale of the items listed above are subject to tax unless an exemption is specified by law. Sales tax exemptions are generally based upon the nature of the seller, the nature of the property sold, the nature of the purchaser, or the purchaser's intended use of the product.

The sales tax was established by the Nebraska Revenue Act of 1967. From 1970 to 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with 1984, the legislature sets the tax rate. Currently, the state sales tax rate is five and one half percent. A chronology of state tax rates is displayed in the table on page 13.

## **Business and Individual Consumer's Use Tax**

The use tax is a complement to the sales tax and is paid directly to the state by the consumer. The consumer may be a business or an individual. The tax is imposed on the storage, use, or consumption in this state of tangible personal property and certain taxable services when the appropriate sales tax has not been paid. Examples of purchases that may be subject to consumer's use tax include items purchased from an out-of-state vendor, and inventory items purchased for resale that are withdrawn from inventory for personal or business use.

## **Sales and Use Tax on Motor Vehicles**

Sales of motor vehicles, trailers, and semitrailers are subject to sales tax in Nebraska. The tax is collected on the net sales price of the motor vehicle or trailer. Sales tax on motor vehicles is paid to the county treasurer or other designated county official in the county in which the vehicle is registered. The counties then remit the sales tax collected to the state.

## **Local Option Sales and Use Tax**

Any incorporated municipality may impose a local option (city) sales and use tax if approved by a majority of the votes cast in a regular election. The city tax is collected and administered in the same manner as the state sales and use tax. The tax applies to all transactions subject to the state sales and use tax that take place within the boundaries of the city imposing the city tax or the city where the item is delivered. Where a state use tax liability exists, the consumer is obligated to remit the city use tax in the same manner as the state use tax. As of December 31, 2005, 144 cities were imposing a local option sales and use tax.

Cities may impose a local option sales tax at a rate of .5%, 1%, or 1.5%.

## **Food Sales Tax Exemption**

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which food is purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or food sold through vending machines. Prior to the exemption, a food sales tax credit was allowed on the individual income tax return. A chronology of the food sales tax credit is displayed in the table on page 13.

# Statistical Tables

## **Table 1 - 2005 Net Taxable Sales and State Sales Tax**

2005 net taxable sales and state sales tax are reported for selected municipalities within each county in Table 1. Motor vehicle net taxable sales are not included. The totals for smaller municipalities have been combined as “other” to prevent disclosure of information about individual establishments.

The amounts reported for each municipality reflect sales by establishments or transactions in or near the municipality and in outlying rural areas. All transactions are allocated to a municipality. These statistics are reported by the location of the business or the transaction, irrespective of the residence of the purchaser.

## **Table 2 - Motor Vehicle Net Taxable Sales and State Sales Tax**

Motor vehicle net taxable sales and state sales tax statistics for 2005 are reported in Table 2. Since the sales tax on motor vehicle purchases is collected by the county treasurer and cannot be allocated to the municipality where the purchase was made, these statistics are reported by county. Sales are reported by the county where the vehicle is registered, which is not necessarily the county where the vehicle is purchased. Net taxable sales statistics are calculated from the sales tax amounts reported by the county treasurers.

## **Table 3 - Sales Tax Statistics by Nebraska Business Classification**

Table 3 reports 2005 net taxable sales and sales tax categorized by Nebraska Business Classification with a comparison of 2005 and 2004 net taxable sales. Please note that the table parallels the NAICS rather than SIC classification system reported in prior years. (For more detailed state-level NAICS statistics, see the Department of Revenue’s Web site).

## **Table 4 - City Sales and Use Tax Returned to Municipalities**

2005 and 2004 sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to municipalities is reported in Table 4. The sales tax figures are amounts actually returned to municipalities after deducting refunds and the statutory administration fee. A chronology of city sales tax rates is also shown.

## **Table 5 - General Fund Sales and Use Tax Cash Receipts**

2005 and 2004 monthly general fund sales and use tax cash receipts are reported in Table 5 with a graph displaying net general fund sales and use tax cash receipts for 1996 through 2005.

**Table 1: 2005 Net Taxable Sales and State Sales Tax**

County or Municipality	Net Taxable Sales	Sales Tax	County or Municipality	Net Taxable Sales	Sales Tax
<b>ADAMS COUNTY</b>			<b>BURT COUNTY</b>		
AYR	\$741,511	\$40,783.17	CRAIG	\$623,505	\$35,331.00
HASTINGS	\$309,939,184	\$17,055,846.68	DECATUR	\$3,779,736	\$207,885.96
HOLSTEIN	\$850,996	\$46,804.88	LYONS	\$5,643,949	\$322,728.88
JUNIATA	\$4,901,291	\$269,571.37	OAKLAND	\$8,171,913	\$454,201.31
KENESAW	\$4,014,792	\$220,813.84	TEKAMAH	\$19,638,721	\$1,085,184.80
PROSSER	\$1,131,373	\$62,225.61	<b>COUNTY TOTAL</b>	<b>\$37,903,082</b>	<b>\$2,107,821.17</b>
ROSELAND	\$563,280	\$30,980.49			
<b>COUNTY TOTAL</b>	<b>\$322,979,394</b>	<b>\$17,773,059.25</b>	<b>BUTLER COUNTY</b>		
<b>ANTELOPE COUNTY</b>			BELLWOOD	\$1,755,064	\$96,528.73
BRUNSWICK	\$793,587	\$44,672.60	BRAINARD	\$2,286,403	\$125,752.49
CLEARWATER	\$2,786,351	\$153,249.79	BRUNO	\$358,072	\$19,694.06
ELGIN	\$5,752,661	\$321,748.48	DAVID CITY	\$22,820,726	\$1,255,589.80
NELIGH	\$23,511,744	\$1,299,556.40	DWIGHT	\$558,929	\$30,741.13
OAKDALE	\$267,979	\$15,589.74	LINWOOD	\$92,058	\$5,063.21
ORCHARD	\$2,181,310	\$119,502.38	RISING CITY	\$1,046,914	\$57,580.56
ROYAL	\$460,509	\$25,328.10	ULYSSES	\$690,324	\$37,968.15
TILDEN	\$582,924	\$32,760.30	<b>COUNTY TOTAL</b>	<b>\$30,227,522</b>	<b>\$1,662,965.02</b>
<b>COUNTY TOTAL</b>	<b>\$36,337,065</b>	<b>\$2,012,407.79</b>	<b>CASS COUNTY</b>		
<b>ARTHUR COUNTY</b>			ALVO	\$61,744	\$3,395.91
ARTHUR	\$930,794	\$51,193.86	AVOCA	\$1,940,365	\$106,720.23
<b>COUNTY TOTAL</b>	<b>\$930,794</b>	<b>\$51,193.86</b>	CEDAR CREEK	\$505,690	\$27,812.97
<b>BANNER COUNTY</b>			EAGLE	\$6,292,784	\$347,386.97
HARRISBURG	\$320,267	\$17,614.63	ELMWOOD	\$3,009,632	\$165,530.09
<b>COUNTY TOTAL</b>	<b>\$438,769</b>	<b>\$24,132.25</b>	GREENWOOD	\$5,358,506	\$299,649.66
<b>BLAINE COUNTY</b>			LOUISVILLE	\$8,638,872	\$475,138.97
BREWSTER	\$215,842	\$11,871.39	MANLEY	\$275,590	\$15,157.59
DUNNING	\$395,300	\$21,741.61	MURDOCK	\$1,205,343	\$66,294.14
<b>COUNTY TOTAL</b>	<b>\$1,201,696</b>	<b>\$66,093.57</b>	MURRAY	\$4,055,584	\$224,931.57
<b>BOONE COUNTY</b>			NEHAWKA	\$1,800,142	\$106,644.13
ALBION	\$23,405,637	\$1,288,797.63	PLATTSMOUTH	\$56,817,866	\$3,129,137.73
CEDAR RAPIDS	\$2,288,381	\$125,861.33	SOUTH BEND	\$161,377	\$8,875.71
PETERSBURG	\$2,163,026	\$118,966.67	UNION	\$823,306	\$45,282.13
PRIMROSE	\$141,060	\$7,758.39	WEEPING WATER	\$10,458,387	\$575,212.03
ST EDWARD	\$3,761,725	\$206,895.84	<b>COUNTY TOTAL</b>	<b>\$106,891,488</b>	<b>\$5,898,916.51</b>
<b>COUNTY TOTAL</b>	<b>\$31,768,160</b>	<b>\$1,748,738.07</b>	<b>CEDAR COUNTY</b>		
<b>BOX BUTTE COUNTY</b>			BELDEN	\$254,050	\$13,972.81
ALLIANCE	\$73,265,181	\$4,029,491.23	COLERIDGE	\$1,267,932	\$69,736.49
HEMINGFORD	\$6,116,973	\$336,434.07	FORDYCE	\$1,878,416	\$103,312.96
<b>COUNTY TOTAL</b>	<b>\$79,382,154</b>	<b>\$4,365,925.30</b>	HARTINGTON	\$28,773,089	\$1,582,521.63
<b>BOYD COUNTY</b>			LAUREL	\$6,460,297	\$355,528.17
BRISTOW	\$560,978	\$30,853.95	RANDOLPH	\$5,348,896	\$294,337.99
BUTTE	\$1,613,190	\$88,725.65	WYNOT	\$847,976	\$46,638.84
LYNCH	\$1,627,411	\$89,507.82	<b>COUNTY TOTAL</b>	<b>\$45,830,525</b>	<b>\$2,521,041.77</b>
NAPER	\$578,609	\$31,823.72	<b>CHASE COUNTY</b>		
SPENCER	\$3,391,564	\$187,537.65	CHAMPION	\$243,929	\$13,416.24
<b>COUNTY TOTAL</b>	<b>\$7,771,777</b>	<b>\$428,450.17</b>	ENDERS	\$234,190	\$12,880.61
<b>BROWN COUNTY</b>			IMPERIAL	\$26,925,389	\$1,480,899.01
AINSWORTH	\$26,141,326	\$1,437,775.08	WAUNETA	\$4,601,008	\$253,056.06
JOHNSTOWN	\$285,281	\$15,690.54	<b>COUNTY TOTAL</b>	<b>\$32,171,759</b>	<b>\$1,769,450.31</b>
LONG PINE	\$1,664,879	\$91,568.63	<b>CHERRY COUNTY</b>		
<b>COUNTY TOTAL</b>	<b>\$28,224,204</b>	<b>\$1,552,333.74</b>	CODY	\$817,218	\$44,947.36
<b>BUFFALO COUNTY</b>			KILGORE	\$862,196	\$47,420.84
AMHERST	\$937,964	\$51,588.16	MERRIMAN	\$584,993	\$32,174.78
ELM CREEK	\$7,475,911	\$411,175.51	SPARKS	\$312,011	\$17,160.66
GIBBON	\$10,879,095	\$598,351.09	VALENTINE	\$56,550,766	\$3,111,301.50
KEARNEY	\$542,010,426	\$29,817,357.31	<b>COUNTY TOTAL</b>	<b>\$59,479,685</b>	<b>\$3,272,392.69</b>
MILLER	\$739,929	\$40,696.23	<b>CHEYENNE COUNTY</b>		
PLEASANTON	\$1,994,319	\$109,687.84	DALTON	\$394,903	\$21,719.70
RAVENNA	\$8,973,731	\$493,555.97	GURLEY	\$498,546	\$27,420.22
RIVERDALE	\$1,763,300	\$96,981.61	LODGEPOLE	\$1,198,442	\$65,914.37
SHELTON	\$8,475,272	\$466,140.92	POTTER	\$1,403,799	\$77,209.23
<b>COUNTY TOTAL</b>	<b>\$584,680,853</b>	<b>\$32,164,234.64</b>	SIDNEY	\$126,223,267	\$6,943,403.15
			<b>COUNTY TOTAL</b>	<b>\$129,718,957</b>	<b>\$7,135,666.67</b>

**Table 1: 2005 Net Taxable Sales and State Sales Tax (cont.)**

County or Municipality	Net Taxable Sales	Sales Tax	County or Municipality	Net Taxable Sales	Sales Tax
<b>CLAY COUNTY</b>			<b>DIXON COUNTY</b>		
CLAY CENTER	\$4,047,153	\$222,593.81	ALLEN	\$728,249	\$40,253.88
DEWEESE	\$218,724	\$12,029.86	CONCORD	\$132,471	\$7,285.93
EDGAR	\$5,549,255	\$305,209.48	DIXON	\$163,358	\$8,984.70
FAIRFIELD	\$1,116,954	\$61,432.77	NEWCASTLE	\$719,015	\$39,545.99
GLENVIL	\$487,146	\$26,793.12	PONCA	\$3,557,503	\$196,859.44
HARVARD	\$1,533,137	\$84,322.90	WAKEFIELD	\$4,767,083	\$262,190.05
ONG	\$108,574	\$5,971.62	WATERBURY	\$430,100	\$23,655.58
SUTTON	\$11,852,339	\$651,879.60	<b>COUNTY TOTAL</b>	<b>\$10,902,808</b>	<b>\$601,052.35</b>
TRUMBULL	\$1,482,676	\$81,547.24			
<b>COUNTY TOTAL</b>	<b>\$26,599,829</b>	<b>\$1,462,993.34</b>	<b>DODGE COUNTY</b>		
<b>COLFAX COUNTY</b>			AMES	\$489,676	\$27,832.22
CLARKSON	\$6,800,412	\$374,610.44	DODGE	\$4,020,983	\$221,154.87
HOWELLS	\$4,810,737	\$264,905.25	FREMONT	\$346,713,184	\$19,078,316.01
LEIGH	\$2,989,344	\$164,414.43	HOOPER	\$5,675,917	\$356,617.58
RICHLAND	\$410,143	\$22,558.02	NICKERSON	\$1,074,804	\$59,114.55
ROGERS	\$139,302	\$7,661.61	NORTH BEND	\$7,274,238	\$400,083.98
SCHUYLER	\$28,361,590	\$1,560,740.88	SCRIBNER	\$5,928,941	\$326,092.39
<b>COUNTY TOTAL</b>	<b>\$43,606,771</b>	<b>\$2,400,129.05</b>	SNYDER	\$1,917,852	\$105,482.08
<b>CUMING COUNTY</b>			UEHLING	\$1,000,902	\$55,049.80
BANCROFT	\$3,922,168	\$215,719.97	<b>COUNTY TOTAL</b>	<b>\$374,774,114</b>	<b>\$20,667,012.59</b>
BEEMER	\$4,798,814	\$263,935.90	<b>DOUGLAS COUNTY</b>		
WEST POINT	\$53,508,823	\$2,943,112.54	BENNINGTON	\$11,663,071	\$641,470.08
WISNER	\$8,829,197	\$485,607.14	ELKHORN	\$47,680,077	\$2,644,299.96
<b>COUNTY TOTAL</b>	<b>\$71,059,431</b>	<b>\$3,908,399.15</b>	MILLARD	\$3,584,554	\$197,150.64
<b>CUSTER COUNTY</b>			OMAHA	\$7,332,479,016	\$404,557,457.70
ANSELMO	\$608,112	\$33,446.31	RALSTON	\$51,672,983	\$2,864,838.95
ANSLEY	\$3,410,803	\$187,594.53	VALLEY	\$27,152,903	\$1,493,984.88
ARNOLD	\$4,003,791	\$220,208.93	WATERLOO	\$9,791,118	\$540,591.76
BERWYN	\$266,227	\$14,642.55	<b>COUNTY TOTAL</b>	<b>\$7,507,569,468</b>	<b>\$414,235,418.70</b>
BROKEN BOW	\$57,763,911	\$3,177,019.20	<b>DUNDY COUNTY</b>		
CALLAWAY	\$2,693,468	\$148,141.33	BENKELMAN	\$8,316,516	\$457,409.33
COMSTOCK	\$67,699	\$3,723.46	HAIGLER	\$122,385	\$6,731.21
MASON CITY	\$682,951	\$37,562.43	<b>COUNTY TOTAL</b>	<b>\$8,608,323</b>	<b>\$473,458.76</b>
MERNA	\$1,813,979	\$99,769.17	<b>FILLMORE COUNTY</b>		
OCONTO	\$896,223	\$49,292.28	EXETER	\$4,001,539	\$220,085.24
SARGENT	\$3,100,999	\$170,555.44	FAIRMONT	\$4,073,864	\$224,062.92
<b>COUNTY TOTAL</b>	<b>\$77,229,964</b>	<b>\$4,247,654.87</b>	GENEVA	\$21,691,897	\$1,193,056.21
<b>DAKOTA COUNTY</b>			GRAFTON	\$516,622	\$28,414.49
DAKOTA CITY	\$3,699,364	\$207,964.87	MILLIGAN	\$2,330,672	\$128,187.24
EMERSON	\$2,372,523	\$130,489.07	OHIOWA	\$173,164	\$9,524.09
HOMER	\$1,314,023	\$79,556.52	SHICKLEY	\$5,399,691	\$296,983.32
HUBBARD	\$674,566	\$37,101.32	STRANG	\$442,761	\$24,351.94
JACKSON	\$3,864,674	\$212,610.65	<b>COUNTY TOTAL</b>	<b>\$38,632,556</b>	<b>\$2,124,794.48</b>
S SIOUX CITY	\$94,814,234	\$5,221,165.59	<b>FRANKLIN COUNTY</b>		
<b>COUNTY TOTAL</b>	<b>\$107,720,448</b>	<b>\$5,942,846.61</b>	CAMPBELL	\$1,271,892	\$69,954.34
<b>DAWES COUNTY</b>			FRANKLIN	\$7,880,971	\$433,454.28
CHADRON	\$72,629,275	\$3,994,613.64	HILDRETH	\$1,105,236	\$60,788.28
CRAWFORD	\$7,342,953	\$403,863.19	NAPONEE	\$105,096	\$5,780.28
WHITNEY	\$199,507	\$10,972.99	UPLAND	\$557,492	\$30,662.13
<b>COUNTY TOTAL</b>	<b>\$80,202,429</b>	<b>\$4,411,138.00</b>	<b>COUNTY TOTAL</b>	<b>\$11,184,713</b>	<b>\$615,160.88</b>
<b>DAWSON COUNTY</b>			<b>FRONTIER COUNTY</b>		
COZAD	\$46,394,117	\$2,551,678.96	CURTIS	\$5,277,546	\$290,265.64
EDDYVILLE	\$77,142	\$4,242.83	EUSTIS	\$2,405,411	\$132,297.86
FARNAM	\$666,531	\$36,659.38	MAYWOOD	\$955,252	\$52,538.91
GOTHENBURG	\$31,028,801	\$1,719,889.01	<b>COUNTY TOTAL</b>	<b>\$8,865,494</b>	<b>\$487,603.25</b>
LEXINGTON	\$121,036,030	\$6,643,494.76	<b>FURNAS COUNTY</b>		
OVERTON	\$3,112,674	\$171,197.31	ARAPAHOE	\$9,574,567	\$526,602.14
SUMNER	\$1,362,877	\$75,132.05	BEAVER CITY	\$1,767,827	\$97,230.70
<b>COUNTY TOTAL</b>	<b>\$204,377,844</b>	<b>\$11,240,776.28</b>	CAMBRIDGE	\$12,265,164	\$675,252.61
<b>DEUEL COUNTY</b>			EDISON	\$981,767	\$53,997.38
BIG SPRINGS	\$7,517,696	\$413,473.82	HOLBROOK	\$819,979	\$45,098.98
CHAPPELL	\$5,999,542	\$329,975.37	OXFORD	\$5,416,789	\$297,923.86
<b>COUNTY TOTAL</b>	<b>\$13,739,837</b>	<b>\$755,692.16</b>	WILSONVILLE	\$125,328	\$6,893.06
			<b>COUNTY TOTAL</b>	<b>\$31,201,276</b>	<b>\$1,716,740.82</b>



**Table 1: 2005 Net Taxable Sales and State Sales Tax (cont.)**

County or Municipality	Net Taxable Sales	Sales Tax	County or Municipality	Net Taxable Sales	Sales Tax
<b>GAGE COUNTY</b>			<b>HITCHCOCK COUNTY</b>		
ADAMS	\$2,826,000	\$156,705.47	CULBERTSON	\$2,178,388	\$120,447.98
BARNESTON	\$149,620	\$8,229.18	PALISADE	\$3,668,112	\$202,176.62
BEATRICE	\$163,679,774	\$9,023,267.96	STRATTON	\$1,647,396	\$90,607.05
BLUE SPRINGS	\$468,299	\$25,756.57	TRENTON	\$3,109,723	\$171,035.15
CLATONIA	\$1,145,759	\$63,016.85	<b>COUNTY TOTAL</b>	<b>\$10,794,406</b>	<b>\$594,760.12</b>
CORTLAND	\$1,661,068	\$91,358.97	<b>HOLT COUNTY</b>		
FILLEY	\$1,139,098	\$62,650.59	ATKINSON	\$17,093,051	\$940,119.64
LIBERTY	\$106,206	\$5,841.36	CHAMBERS	\$1,329,689	\$73,133.20
ODELL	\$1,759,341	\$96,764.01	EMMET	\$85,792	\$5,166.95
PICKRELL	\$4,651,388	\$255,826.52	EWING	\$4,053,889	\$224,198.32
VIRGINIA	\$280,997	\$15,454.92	O'NEILL	\$59,318,587	\$3,266,119.66
WYMORE	\$5,546,734	\$305,070.84	PAGE	\$726,716	\$39,524.16
<b>COUNTY TOTAL</b>	<b>\$187,810,918</b>	<b>\$10,351,758.22</b>	STUART	\$3,790,739	\$208,491.03
<b>GARDEN COUNTY</b>			<b>COUNTY TOTAL</b>	<b>\$87,570,936</b>	<b>\$4,821,239.19</b>
LEWELLEN	\$1,860,245	\$102,313.83	<b>HOOKER COUNTY</b>		
LISCO	\$276,136	\$15,187.51	MULLEN	\$5,877,211	\$323,247.06
OSHKOSH	\$5,980,427	\$328,924.24	<b>COUNTY TOTAL</b>	<b>\$5,877,211</b>	<b>\$323,247.06</b>
<b>COUNTY TOTAL</b>	<b>\$8,155,594</b>	<b>\$448,558.82</b>	<b>HOWARD COUNTY</b>		
<b>GARFIELD COUNTY</b>			BOELUS	\$552,682	\$30,397.66
BURWELL	\$13,878,017	\$763,292.60	DANNEBROG	\$1,588,119	\$87,346.87
<b>COUNTY TOTAL</b>	<b>\$13,878,017</b>	<b>\$763,292.60</b>	ELBA	\$819,746	\$45,086.27
<b>GOSPER COUNTY</b>			FARWELL	\$1,209,369	\$66,515.42
ELWOOD	\$4,985,962	\$274,228.64	ST LIBORY	\$659,713	\$36,284.31
SMITHFIELD	\$535,385	\$29,446.24	ST PAUL	\$21,825,409	\$1,200,398.90
<b>COUNTY TOTAL</b>	<b>\$6,012,663</b>	<b>\$330,697.34</b>	<b>COUNTY TOTAL</b>	<b>\$26,777,923</b>	<b>\$1,472,788.15</b>
<b>GRANT COUNTY</b>			<b>JEFFERSON COUNTY</b>		
HYANNIS	\$4,243,244	\$233,378.91	DAYKIN	\$1,886,848	\$103,776.97
<b>COUNTY TOTAL</b>	<b>\$5,378,215</b>	<b>\$295,802.43</b>	DILLER	\$1,428,183	\$78,550.24
<b>GREELEY COUNTY</b>			ENDICOTT	\$1,000,332	\$55,018.39
GREELEY	\$1,804,867	\$99,268.19	FAIRBURY	\$40,619,882	\$2,234,383.62
SCOTIA	\$1,179,481	\$64,871.76	JANSEN	\$1,891,106	\$104,011.07
SPALDING	\$5,512,101	\$304,561.11	PLYMOUTH	\$5,051,122	\$281,389.12
WOLBACH	\$1,237,953	\$68,087.65	<b>COUNTY TOTAL</b>	<b>\$53,167,245</b>	<b>\$2,931,928.10</b>
<b>COUNTY TOTAL</b>	<b>\$9,793,786</b>	<b>\$540,054.83</b>	<b>JOHNSON COUNTY</b>		
<b>HALL COUNTY</b>			COOK	\$953,917	\$52,465.62
ALDA	\$5,710,729	\$314,090.43	ELK CREEK	\$1,481,279	\$81,470.47
CAIRO	\$4,218,502	\$232,017.99	STERLING	\$2,254,528	\$122,788.93
DONIPHAN	\$16,877,182	\$928,245.49	TECUMSEH	\$13,115,379	\$721,347.19
GRAND ISLAND	\$796,486,442	\$43,933,551.97	<b>COUNTY TOTAL</b>	<b>\$17,831,169</b>	<b>\$979,505.88</b>
WOOD RIVER	\$7,574,259	\$416,559.94	<b>KEARNEY COUNTY</b>		
<b>COUNTY TOTAL</b>	<b>\$831,862,115</b>	<b>\$45,879,191.00</b>	AXTELL	\$1,399,657	\$78,262.74
<b>HAMILTON COUNTY</b>			HEARTWELL	\$76,423	\$4,203.33
AURORA	\$35,799,086	\$1,968,952.07	MINDEN	\$23,957,686	\$1,317,674.80
GILTNER	\$1,655,796	\$91,069.16	WILCOX	\$1,530,947	\$84,202.34
HAMPTON	\$2,717,153	\$149,443.99	<b>COUNTY TOTAL</b>	<b>\$27,127,226</b>	<b>\$1,493,281.57</b>
HORDVILLE	\$344,255	\$18,934.12	<b>KEITH COUNTY</b>		
MARQUETTE	\$580,341	\$31,918.91	BRULE	\$2,068,901	\$113,789.90
PHILLIPS	\$365,791	\$20,118.64	KEYSTONE	\$912,359	\$50,800.59
<b>COUNTY TOTAL</b>	<b>\$41,644,949</b>	<b>\$2,290,475.87</b>	LEMOYNE	\$547,678	\$30,122.42
<b>HARLAN COUNTY</b>			OGALLALA	\$74,659,492	\$4,090,921.10
ALMA	\$7,279,888	\$400,394.79	PAXTON	\$4,992,531	\$274,589.99
ORLEANS	\$789,774	\$43,437.98	<b>COUNTY TOTAL</b>	<b>\$83,721,824</b>	<b>\$4,589,971.55</b>
REPUBLICAN CITY	\$2,032,415	\$111,783.06	<b>KEYA PAHA COUNTY</b>		
STAMFORD	\$332,382	\$18,281.19	SPRINGVIEW	\$1,771,257	\$97,419.58
<b>COUNTY TOTAL</b>	<b>\$11,049,481</b>	<b>\$607,723.43</b>	<b>COUNTY TOTAL</b>	<b>\$2,087,492</b>	<b>\$114,812.53</b>
<b>HAYES COUNTY</b>			<b>KIMBALL COUNTY</b>		
HAYES CENTER	\$956,913	\$52,630.42	BUSHNELL	\$74,808	\$4,114.50
<b>COUNTY TOTAL</b>	<b>\$1,092,254</b>	<b>\$60,074.25</b>	DIX	\$634,380	\$34,891.03
			KIMBALL	\$22,350,461	\$1,229,412.55
			<b>COUNTY TOTAL</b>	<b>\$23,073,481</b>	<b>\$1,269,178.85</b>

**Table 1: 2005 Net Taxable Sales and State Sales Tax (cont.)**

County or Municipality	Net Taxable Sales	Sales Tax
<b>KNOX COUNTY</b>		
BLOOMFIELD	\$8,244,361	\$456,203.53
CENTER	\$220,202	\$12,111.18
CREIGHTON	\$13,315,282	\$732,341.73
CROFTON	\$6,460,569	\$358,903.11
NIOBRARA	\$3,349,487	\$184,222.15
VERDIGRE	\$3,576,169	\$196,689.73
WAUSA	\$3,456,923	\$190,131.24
WINNETOON	\$175,524	\$9,653.87
<b>COUNTY TOTAL</b>	<b>\$38,887,642</b>	<b>\$2,145,158.48</b>
<b>LANCASTER COUNTY</b>		
BENNET	\$4,774,607	\$262,604.07
DAVEY	\$1,852,340	\$101,878.83
DENTON	\$1,718,204	\$94,501.50
FIRTH	\$10,988,408	\$669,411.05
HALLAM	\$388,817	\$21,385.01
HICKMAN	\$5,105,912	\$282,144.48
LINCOLN	\$3,270,989,091	\$179,887,441.30
MALCOLM	\$1,958,092	\$115,431.56
MARTELL	\$1,484,744	\$81,661.11
PANAMA	\$461,177	\$25,364.81
RAYMOND	\$3,444,341	\$189,439.47
ROCA	\$18,787,317	\$1,033,553.43
WALTON	\$1,646,891	\$91,630.81
WAVERLY	\$32,036,823	\$1,762,026.18
<b>COUNTY TOTAL</b>	<b>\$3,360,670,999</b>	<b>\$184,895,357.10</b>
<b>LINCOLN COUNTY</b>		
BRADY	\$928,654	\$51,076.10
HERSHEY	\$4,380,613	\$240,934.15
MAXWELL	\$1,137,190	\$62,626.09
NORTH PLATTE	\$390,293,637	\$21,478,794.43
SUTHERLAND	\$5,132,055	\$282,263.88
WALLACE	\$1,337,772	\$73,577.78
WELLFLEET	\$311,306	\$17,121.92
<b>COUNTY TOTAL</b>	<b>\$405,693,577</b>	<b>\$22,325,873.71</b>
<b>LOGAN COUNTY</b>		
STAPLETON	\$2,255,049	\$124,028.12
<b>COUNTY TOTAL</b>	<b>\$2,257,527</b>	<b>\$124,164.41</b>
<b>LOUP COUNTY</b>		
TAYLOR	\$447,330	\$24,603.36
<b>COUNTY TOTAL</b>	<b>\$638,912</b>	<b>\$35,140.42</b>
<b>MADISON COUNTY</b>		
BATTLE CREEK	\$10,593,062	\$582,618.80
MADISON	\$9,663,472	\$532,257.65
MEADOW GROVE	\$1,306,822	\$71,875.40
NEWMAN GROVE	\$3,982,015	\$219,011.35
NORFOLK	\$462,868,934	\$25,453,679.81
TILDEN	\$4,555,236	\$250,538.38
<b>COUNTY TOTAL</b>	<b>\$493,328,764</b>	<b>\$27,129,738.73</b>
<b>MCPHERSON COUNTY</b>		
TRYON	\$350,237	\$19,263.09
<b>COUNTY TOTAL</b>	<b>\$399,410</b>	<b>\$21,967.61</b>
<b>MERRICK COUNTY</b>		
CENTRAL CITY	\$23,322,839	\$1,282,758.00
CHAPMAN	\$2,482,803	\$136,554.39
CLARKS	\$2,634,604	\$144,903.41
PALMER	\$1,601,417	\$88,078.32
SILVER CREEK	\$3,464,856	\$190,567.46
<b>COUNTY TOTAL</b>	<b>\$34,241,939</b>	<b>\$1,883,309.75</b>
<b>MORRILL COUNTY</b>		
BAYARD	\$6,458,336	\$355,209.12
BRIDGEPORT	\$16,767,341	\$922,205.03
BROADWATER	\$464,145	\$25,528.16
<b>COUNTY TOTAL</b>	<b>\$23,753,260</b>	<b>\$1,306,431.42</b>

County or Municipality	Net Taxable Sales	Sales Tax
<b>NANCE COUNTY</b>		
BELGRADE	\$452,341	\$24,878.88
FULLERTON	\$8,293,531	\$456,145.08
GENOA	\$4,844,683	\$266,458.24
<b>COUNTY TOTAL</b>	<b>\$13,590,623</b>	<b>\$747,485.94</b>
<b>NEMAHA COUNTY</b>		
AUBURN	\$31,639,490	\$1,741,591.00
BROWNVILLE	\$704,419	\$40,341.26
JOHNSON	\$974,982	\$63,995.08
NEMAHA	\$123,454	\$6,790.13
PERU	\$2,403,040	\$132,167.52
<b>COUNTY TOTAL</b>	<b>\$36,482,194</b>	<b>\$2,019,909.55</b>
<b>NUCKOLLS COUNTY</b>		
HARDY	\$502,092	\$27,615.17
LAWRENCE	\$1,974,231	\$108,582.83
NELSON	\$7,554,032	\$415,472.15
RUSKIN	\$1,234,198	\$67,880.99
SUPERIOR	\$18,983,154	\$1,047,226.87
<b>COUNTY TOTAL</b>	<b>\$30,473,922</b>	<b>\$1,679,219.88</b>
<b>OTOE COUNTY</b>		
BURR	\$402,150	\$22,118.30
DOUGLAS	\$699,004	\$38,445.32
DUNBAR	\$933,513	\$51,343.22
NEBRASKA CITY	\$79,331,506	\$4,363,734.03
OTOE	\$551,592	\$30,337.54
PALMYRA	\$2,266,488	\$126,547.98
SYRACUSE	\$17,112,782	\$943,964.86
TALMAGE	\$433,879	\$23,863.37
UNADILLA	\$1,260,851	\$69,347.02
<b>COUNTY TOTAL</b>	<b>\$103,656,959</b>	<b>\$5,706,287.37</b>
<b>PAWNEE COUNTY</b>		
BURCHARD	\$563,877	\$31,013.39
DUBOIS	\$343,418	\$18,866.13
PAWNEE CITY	\$4,419,191	\$243,056.49
STEINAUER	\$314,520	\$17,298.76
TABLE ROCK	\$1,860,092	\$103,203.95
<b>COUNTY TOTAL</b>	<b>\$7,741,189</b>	<b>\$426,643.83</b>
<b>PERKINS COUNTY</b>		
ELSIE	\$1,313,801	\$72,259.27
GRANT	\$19,509,255	\$1,073,205.91
MADRID	\$2,269,824	\$124,840.70
VENANGO	\$248,576	\$13,948.80
<b>COUNTY TOTAL</b>	<b>\$23,341,456</b>	<b>\$1,284,254.68</b>
<b>PHELPS COUNTY</b>		
BERTRAND	\$4,582,209	\$301,693.82
FUNK	\$503,246	\$27,678.65
HOLDREGE	\$63,528,548	\$3,500,682.77
LOOMIS	\$1,219,649	\$67,080.94
<b>COUNTY TOTAL</b>	<b>\$70,873,034</b>	<b>\$3,955,526.97</b>
<b>PIERCE COUNTY</b>		
HADAR	\$1,257,823	\$69,180.47
OSMOND	\$7,425,625	\$408,410.02
PIERCE	\$11,595,658	\$638,754.40
PLAINVIEW	\$7,849,820	\$431,741.34
<b>COUNTY TOTAL</b>	<b>\$30,945,684</b>	<b>\$1,703,007.99</b>
<b>PLATTE COUNTY</b>		
COLUMBUS	\$307,691,483	\$16,945,647.90
CRESTON	\$1,497,532	\$82,364.56
DUNCAN	\$802,083	\$44,114.71
HUMPHREY	\$12,381,723	\$680,995.62
LINDSAY	\$2,365,156	\$130,083.88
MONROE	\$2,544,592	\$139,953.06
PLATTE CENTER	\$1,599,499	\$87,972.84
<b>COUNTY TOTAL</b>	<b>\$329,712,881</b>	<b>\$18,156,827.51</b>

**Table 1: 2005 Net Taxable Sales and State Sales Tax (cont.)**

County or Municipality	Net Taxable Sales	Sales Tax	County or Municipality	Net Taxable Sales	Sales Tax
<b>POLK COUNTY</b>			<b>SCOTTS BLUFF COUNTY</b>		
OSCEOLA	\$6,347,187	\$349,096.19	GERING	\$56,539,426	\$3,109,870.15
POLK	\$1,974,195	\$108,581.20	LYMAN	\$653,617	\$35,949.29
SHELBY	\$5,557,907	\$305,685.46	MELBETA	\$367,404	\$20,207.25
STROMSBURG	\$14,822,492	\$815,237.98	MINATARE	\$1,545,355	\$84,994.82
<b>COUNTY TOTAL</b>	<b>\$29,017,860</b>	<b>\$1,595,985.24</b>	MITCHELL	\$8,462,062	\$466,219.48
<b>RED WILLOW COUNTY</b>			MORRILL	\$5,633,036	\$309,700.78
BARTLEY	\$1,343,153	\$75,176.61	SCOTTSBLUFF	\$317,567,323	\$17,472,825.65
DANBURY	\$231,543	\$13,600.68	<b>COUNTY TOTAL</b>	<b>\$392,786,525</b>	<b>\$21,613,573.13</b>
INDIANOLA	\$3,405,937	\$187,326.64	<b>SEWARD COUNTY</b>		
LEBANON	\$34,133	\$1,877.34	BEAVER CROSSING	\$1,546,557	\$85,060.89
MCCOOK	\$131,241,200	\$7,218,968.52	BEE	\$403,458	\$22,190.33
<b>COUNTY TOTAL</b>	<b>\$136,267,868</b>	<b>\$7,497,604.40</b>	CORDOVA	\$536,599	\$29,513.03
<b>RICHARDSON COUNTY</b>			GARLAND	\$999,209	\$54,956.57
DAWSON	\$753,945	\$41,467.13	GOEHNER	\$190,487	\$10,476.84
FALLS CITY	\$33,939,371	\$1,873,808.51	MILFORD	\$14,718,584	\$809,523.32
HUMBOLDT	\$4,371,116	\$240,412.00	PLEASANT DALE	\$1,526,569	\$85,141.33
RULO	\$556,705	\$30,618.87	SEWARD	\$68,607,624	\$3,805,739.31
SALEM	\$226,954	\$12,482.64	STAPLEHURST	\$443,246	\$24,378.61
SHUBERT	\$261,769	\$14,397.40	UTICA	\$5,534,130	\$304,377.70
STELLA	\$1,217,451	\$66,959.93	<b>COUNTY TOTAL</b>	<b>\$94,602,279</b>	<b>\$5,236,627.83</b>
VERDON	\$404,152	\$22,228.47	<b>SHERIDAN COUNTY</b>		
<b>COUNTY TOTAL</b>	<b>\$41,757,291</b>	<b>\$2,303,795.52</b>	GORDON	\$22,124,847	\$1,216,868.44
<b>ROCK COUNTY</b>			HAY SPRINGS	\$6,133,615	\$337,349.40
BASSETT	\$7,065,587	\$390,587.06	RUSHVILLE	\$5,232,470	\$287,786.69
NEWPORT	\$228,254	\$12,554.06	WHITECLAY	\$3,756,504	\$206,607.95
<b>COUNTY TOTAL</b>	<b>\$7,297,965</b>	<b>\$403,367.94</b>	<b>COUNTY TOTAL</b>	<b>\$37,700,833</b>	<b>\$2,073,549.45</b>
<b>SALINE COUNTY</b>			<b>SHERMAN COUNTY</b>		
CRETE	\$38,820,427	\$2,071,636.54	ASHTON	\$955,272	\$52,540.10
DEWITT	\$1,931,458	\$106,430.36	HAZARD	\$67,137	\$3,692.56
DORCHESTER	\$2,383,069	\$131,069.12	LITCHFIELD	\$968,508	\$53,268.54
FRIEND	\$10,953,238	\$603,858.93	LOUP CITY	\$6,176,039	\$339,682.91
SWANTON	\$216,558	\$15,390.75	ROCKVILLE	\$337,546	\$18,565.09
TOBIAS	\$203,670	\$11,201.89	<b>COUNTY TOTAL</b>	<b>\$8,505,678</b>	<b>\$467,813.88</b>
WESTERN	\$494,822	\$27,215.32	<b>SIOUX COUNTY</b>		
WILBER	\$7,174,090	\$394,575.78	HARRISON	\$1,924,184	\$106,472.84
<b>COUNTY TOTAL</b>	<b>\$62,326,938</b>	<b>\$3,369,607.03</b>	<b>COUNTY TOTAL</b>	<b>\$2,024,284</b>	<b>\$111,978.35</b>
<b>SARPY COUNTY</b>			<b>STANTON COUNTY</b>		
BELLEVUE	\$363,063,380	\$19,981,528.78	PILGER	\$1,869,908	\$102,845.41
GRETNA	\$60,566,866	\$3,352,958.37	STANTON	\$9,175,220	\$489,620.14
LA VISTA	\$170,779,881	\$9,394,453.10	<b>COUNTY TOTAL</b>	<b>\$12,163,445</b>	<b>\$653,973.05</b>
PAPILLION	\$140,940,957	\$7,759,042.40	<b>THAYER COUNTY</b>		
SPRINGFIELD	\$8,180,779	\$453,754.91	ALEXANDRIA	\$144,841	\$7,966.33
<b>COUNTY TOTAL</b>	<b>\$840,660,751</b>	<b>\$46,286,605.31</b>	BELVIDERE	\$999,439	\$54,969.21
<b>SAUNDERS COUNTY</b>			BRUNING	\$3,174,357	\$174,589.88
ASHLAND	\$20,602,917	\$1,133,161.91	BYRON	\$786,432	\$43,253.96
CEDAR BLUFFS	\$1,239,422	\$68,168.98	CARLETON	\$591,800	\$32,549.16
CERESCO	\$15,104,835	\$830,766.23	CHESTER	\$837,800	\$46,079.19
COLON	\$296,245	\$16,293.56	DAVENPORT	\$2,052,495	\$112,887.33
ITHACA	\$495,369	\$27,245.33	DESHLER	\$4,861,088	\$267,360.29
MALMO	\$677,232	\$37,247.83	HEBRON	\$14,216,305	\$779,785.48
MEAD	\$13,932,024	\$766,262.01	HUBBELL	\$386,507	\$21,257.90
MORSE BLUFF	\$1,840,371	\$101,756.83	<b>COUNTY TOTAL</b>	<b>\$28,334,809</b>	<b>\$1,556,304.81</b>
PRAGUE	\$954,482	\$62,331.07	<b>THOMAS COUNTY</b>		
VALPARAISO	\$3,023,607	\$166,298.61	HALSEY	\$208,804	\$11,484.28
WAHOO	\$34,849,103	\$1,912,490.52	SENECA	\$67,425	\$3,708.38
WESTON	\$1,252,269	\$69,472.56	THEDFORD	\$3,828,753	\$210,581.90
YUTAN	\$3,570,941	\$197,252.29	<b>COUNTY TOTAL</b>	<b>\$4,104,982</b>	<b>\$225,774.56</b>
<b>COUNTY TOTAL</b>	<b>\$98,177,513</b>	<b>\$5,407,376.10</b>			

**Table 1: 2005 Net Taxable Sales and State Sales Tax (cont.)**

County or Municipality	Net Taxable Sales	Sales Tax
<b>THURSTON COUNTY</b>		
PENDER	\$12,361,240	\$679,922.99
ROSALIE	\$199,811	\$10,989.67
THURSTON	\$241,185	\$13,265.38
WALTHILL	\$1,200,301	\$66,017.13
<b>COUNTY TOTAL</b>	<b>\$14,683,150</b>	<b>\$807,628.97</b>
<b>VALLEY COUNTY</b>		
ARCADIA	\$2,786,987	\$153,284.59
NORTH LOUP	\$947,780	\$54,253.12
ORD	\$29,802,277	\$1,640,498.55
<b>COUNTY TOTAL</b>	<b>\$34,127,695</b>	<b>\$1,880,522.15</b>
<b>WASHINGTON COUNTY</b>		
ARLINGTON	\$3,649,822	\$201,055.25
BLAIR	\$96,190,076	\$5,324,329.60
FT CALHOUN	\$9,987,355	\$550,342.82
HERMAN	\$1,001,802	\$55,099.31
KENNARD	\$707,717	\$38,924.50
<b>COUNTY TOTAL</b>	<b>\$115,736,222</b>	<b>\$6,400,721.43</b>
<b>WAYNE COUNTY</b>		
CARROLL	\$456,322	\$25,097.98
HOSKINS	\$804,667	\$44,257.04
WAYNE	\$54,140,901	\$2,978,513.50
WINSIDE	\$922,988	\$50,764.62
<b>COUNTY TOTAL</b>	<b>\$56,880,995</b>	<b>\$3,129,219.62</b>

County or Municipality	Net Taxable Sales	Sales Tax
<b>WEBSTER COUNTY</b>		
BLADEN	\$881,820	\$48,500.29
BLUE HILL	\$6,325,522	\$348,408.54
GUIDE ROCK	\$789,455	\$43,420.24
RED CLOUD	\$10,392,824	\$571,606.15
<b>COUNTY TOTAL</b>	<b>\$18,448,655</b>	<b>\$1,015,182.15</b>
<b>WHEELER COUNTY</b>		
BARTLETT	\$991,553	\$54,535.56
ERICSON	\$983,131	\$54,072.41
<b>COUNTY TOTAL</b>	<b>\$1,979,279</b>	<b>\$108,860.70</b>
<b>YORK COUNTY</b>		
BENEDICT	\$860,238	\$47,313.16
BRADSHAW	\$1,348,650	\$75,655.97
GRESHAM	\$1,017,279	\$55,950.52
HENDERSON	\$9,045,727	\$497,515.79
MCCOOL JCT	\$2,513,362	\$138,235.23
WACO	\$1,987,097	\$109,290.83
YORK	\$157,138,736	\$8,645,506.83
<b>COUNTY TOTAL</b>	<b>\$174,044,925</b>	<b>\$9,576,829.33</b>
<b>NONRESIDENT</b>	<b>\$2,865,964,477</b>	<b>\$158,602,054.50</b>
<b>STATE TOTAL</b>	<b>\$21,691,204,485</b>	<b>\$1,195,875,296.57</b>

**Table 2: 2005 Motor Vehicle Net Taxable Sales and State Sales Tax**

County	Net Taxable Sales	Sales Tax	County	Net Taxable Sales	Sales Tax
ADAMS	\$53,344,303	\$2,959,842.79	JOHNSON	\$7,191,120	\$397,215.67
ANTELOPE	\$13,928,284	\$768,985.52	KEARNEY	\$11,107,591	\$613,277.31
ARTHUR	\$1,006,680	\$54,698.69	KEITH	\$15,875,700	\$880,370.74
BANNER	\$1,668,390	\$91,355.47	KEYA PAHA	\$1,805,165	\$98,847.95
BLAINE	\$1,268,136	\$69,162.96	KIMBALL	\$7,449,928	\$413,211.68
BOONE	\$10,734,230	\$592,240.58	KNOX	\$13,454,062	\$743,100.97
BOX BUTTE	\$20,340,086	\$1,128,957.55	LANCASTER	\$357,156,381	\$19,880,509.97
BOYD	\$3,551,662	\$194,971.25	LINCOLN	\$61,480,343	\$3,411,687.22
BROWN	\$5,994,733	\$330,785.56	LOGAN	\$1,799,636	\$98,520.98
BUFFALO	\$68,130,487	\$3,777,296.85	LOUP	\$1,268,056	\$69,264.70
BURT	\$12,030,882	\$665,569.49	MADISON	\$54,643,608	\$3,033,333.88
BUTLER	\$13,486,485	\$744,944.89	MCPHERSON	\$1,260,664	\$68,872.48
CASS	\$47,544,186	\$2,630,341.89	MERRICK	\$13,077,453	\$723,141.24
CEDAR	\$15,525,026	\$855,209.75	MORRILL	\$9,566,575	\$528,766.05
CHASE	\$8,904,604	\$491,174.41	NANCE	\$6,590,832	\$364,191.10
CHERRY	\$11,322,159	\$624,165.20	NEMAHA	\$12,000,112	\$662,973.40
CHEYENNE	\$18,574,966	\$1,030,156.64	NUCKOLLS	\$7,452,082	\$411,361.65
CLAY	\$12,477,858	\$689,171.13	OTOE	\$25,956,927	\$1,438,408.79
COLFAX	\$14,567,315	\$806,019.07	PAWNEE	\$4,422,375	\$243,429.72
CUMING	\$18,228,747	\$1,004,042.93	PERKINS	\$6,556,366	\$361,410.78
CUSTER	\$20,211,001	\$1,116,876.41	PHELPS	\$18,563,340	\$1,028,601.77
DAKOTA	\$24,806,482	\$1,377,743.90	PIERCE	\$13,850,638	\$764,204.65
DAWES	\$12,005,659	\$665,766.25	PLATTE	\$54,410,545	\$3,015,033.43
DAWSON	\$34,342,682	\$1,909,191.52	POLK	\$10,352,046	\$570,443.40
DEUEL	\$3,612,772	\$199,326.50	RED WILLOW	\$18,574,628	\$1,027,857.00
DIXON	\$10,205,264	\$562,339.27	RICHARDSON	\$13,506,090	\$747,781.62
DODGE	\$54,071,444	\$3,001,929.45	ROCK	\$2,879,074	\$158,302.79
DOUGLAS	\$681,457,690	\$37,992,323.28	SALINE	\$20,028,421	\$1,109,284.38
DUNDY	\$4,600,208	\$253,216.39	SARPY	\$249,885,232	\$13,843,326.39
FILLMORE	\$12,877,216	\$710,781.39	SAUNDERS	\$36,463,148	\$2,017,192.32
FRANKLIN	\$5,560,565	\$306,565.28	SCOTTS BLUFF	\$53,375,677	\$2,964,995.38
FRONTIER	\$5,412,322	\$298,241.41	SEWARD	\$25,984,400	\$1,436,825.79
FURNAS	\$8,154,598	\$449,133.19	SHERIDAN	\$10,572,550	\$584,408.04
GAGE	\$34,648,072	\$1,921,938.09	SHERMAN	\$5,600,438	\$309,032.96
GARDEN	\$4,048,502	\$223,145.55	SIOUX	\$3,806,884	\$209,435.14
GARFIELD	\$2,796,143	\$153,986.34	STANTON	\$11,164,035	\$618,178.88
GOSPER	\$3,941,483	\$216,747.47	THAYER	\$9,641,044	\$532,248.72
GRANT	\$1,726,135	\$94,261.40	THOMAS	\$1,747,745	\$95,666.87
GREELEY	\$4,101,034	\$225,333.28	THURSTON	\$6,037,189	\$332,127.63
HALL	\$83,818,735	\$4,660,177.59	VALLEY	\$7,428,209	\$410,317.84
HAMILTON	\$16,618,471	\$915,589.40	WASHINGTON	\$39,685,637	\$2,195,038.28
HARLAN	\$6,289,260	\$347,602.75	WAYNE	\$13,880,321	\$766,494.09
HAYES	\$2,708,369	\$148,628.76	WEBSTER	\$6,732,870	\$371,664.01
HITCHCOCK	\$5,774,398	\$318,073.24	WHEELER	\$2,200,457	\$120,547.89
HOLT	\$20,163,877	\$1,114,100.86	YORK	\$28,082,923	\$1,557,073.02
HOOKER	\$1,577,738	\$86,199.70			
HOWARD	\$10,787,062	\$595,690.85	UNALLOCATED	\$24,221,085	\$1,345,616.44
JEFFERSON	\$13,578,523	\$751,351.59			
			<b>STATE TOTAL</b>	<b>\$2,751,314,526</b>	<b>\$152,698,948.74</b>



**Table 3: Sales Tax Statistics by Nebraska Business Classification**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Adams County</b>						
11 Agriculture, Forestry, Fishing & Hunting	43	\$1,345,750	\$73,932.09	41	\$1,346,586	\$74,062.58
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	175	\$9,361,643	\$513,734.06	170	\$12,564,655	\$688,861.75
31-33 Manufacturing	70	\$8,970,645	\$495,063.17	74	\$6,411,916	\$348,144.52
42 Wholesale Trade	55	\$49,940,994	\$2,746,766.08	54	\$39,960,588	\$2,197,508.93
44-46 Retail Trade	512	\$154,378,160	\$8,494,217.98	520	\$145,330,594	\$7,993,251.84
48-49 Transportation & Warehousing	44	\$1,331,392	\$73,226.76	50	\$553,007	\$30,413.44
51 Information	D	D	D	D	D	D
52 Finance & Insurance	10	\$24,208	\$1,225	D	D	D
53 Real Estate & Rental & Leasing	17	\$1,319,317	\$72,562.57	17	\$1,569,342	\$86,313.96
54 Professional, Scientific & Technical Services	24	\$2,454,286	\$134,750.83	21	\$2,600,354	\$143,019.61
56 Admin, Support, Waste Mgmt & Remed Serv	91	\$2,503,711	\$137,556.17	87	\$2,799,919	\$153,991.96
61 Educational Services	10	\$960,696	\$52,838.32	10	\$670,199	\$36,861.01
62 Health Care & Social Assistance	53	\$912,957	\$50,212.86	49	\$955,699	\$52,563.63
71 Arts, Entertainment & Recreation	20	\$3,471,443	\$190,929.66	20	\$3,901,217	\$208,886.29
72 Accommodation & Food Services	114	\$34,504,629	\$1,900,000.50	109	\$33,155,826	\$1,823,475.96
81 Other Services	254	\$11,598,460	\$637,288.27	260	\$11,831,270	\$650,858.17
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>1,528</b>	<b>\$322,979,394</b>	<b>\$17,773,059.25</b>	<b>1,518</b>	<b>\$300,234,745</b>	<b>\$16,518,529.54</b>
<b>Antelope County</b>						
11 Agriculture, Forestry, Fishing & Hunting	31	\$2,424,781	\$132,562.19	31	\$2,739,939	\$150,696.58
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	52	\$5,511,033	\$303,867.73	46	\$4,036,573	\$222,834.08
31-33 Manufacturing	17	\$1,879,057	\$107,178.71	15	\$1,612,277	\$90,159.30
42 Wholesale Trade	14	\$1,074,592	\$59,017.04	15	\$1,051,687	\$58,652.84
44-46 Retail Trade	145	\$14,072,649	\$777,803.52	137	\$13,033,893	\$720,339.05
48-49 Transportation & Warehousing	13	\$200,599	\$11,033.01	17	\$197,218	\$10,847.08
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	20	\$729,975	\$40,147.88	18	\$695,985	\$38,286.94
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	34	\$2,328,688	\$130,463.87	33	\$2,419,816	\$135,352.31
81 Other Services	82	\$4,355,001	\$242,949.11	81	\$4,476,863	\$246,213.13
92 Public Administration	10	\$1,703,877	\$93,691.31	10	\$1,693,094	\$93,099.20
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>448</b>	<b>\$36,337,065</b>	<b>\$2,012,407.79</b>	<b>438</b>	<b>\$34,003,967</b>	<b>\$1,879,021.57</b>
<b>Arthur County</b>						
44-46 Retail Trade	15	\$675,667	\$37,162.23	14	\$604,490	\$33,241.13
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
<b>Total</b>	<b>31</b>	<b>\$930,794</b>	<b>\$51,193.86</b>	<b>31</b>	<b>\$810,238</b>	<b>\$44,563.27</b>
<b>Banner County</b>						
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	D	D	D	11	\$23,113	\$1,271.22
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
<b>Total</b>	<b>28</b>	<b>\$438,769</b>	<b>\$24,132.25</b>	<b>27</b>	<b>\$708,430</b>	<b>\$38,963.67</b>
<b>Blaine County</b>						
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	12	\$127,528	\$7,014.08	15	\$116,005	\$6,380.70
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	12	\$219,065	\$12,048.23
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>49</b>	<b>\$1,201,696</b>	<b>\$66,093.57</b>	<b>51</b>	<b>\$744,114</b>	<b>\$40,926.39</b>
<b>Boone County</b>						
11 Agriculture, Forestry, Fishing & Hunting	21	\$289,964	\$15,951.85	21	\$233,387	\$12,835.87
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	48	\$2,343,571	\$130,009.24	48	\$2,127,127	\$117,039.48
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	16	\$2,513,272	\$138,230.33	16	\$2,434,104	\$133,876.04
44-46 Retail Trade	143	\$14,049,616	\$773,064.49	139	\$12,495,014	\$687,746.89
48-49 Transportation & Warehousing	27	\$419,085	\$23,049.73	29	\$754,753	\$41,511.47
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	14	\$354,019	\$19,470.89	12	\$280,841	\$15,446.56
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	20	\$2,707,215	\$148,841.67	23	\$2,797,751	\$156,909.65
81 Other Services	75	\$2,187,871	\$120,334.22	73	\$2,136,107	\$117,534.08
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>419</b>	<b>\$31,768,160</b>	<b>\$1,748,738.07</b>	<b>409</b>	<b>\$29,778,371</b>	<b>\$1,637,813.36</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Box Butte County</b>						
11 Agriculture, Forestry, Fishing & Hunting	23	\$2,099,835	\$115,501.59	21	\$1,880,352	\$103,419.43
22 Utilities	D	D	D	D	D	D
23 Construction	59	\$3,175,503	\$174,554.69	55	\$4,219,637	\$232,081.53
31-33 Manufacturing	22	\$1,839,427	\$101,168.34	19	\$1,527,345	\$84,004.09
42 Wholesale Trade	17	\$2,973,401	\$163,537.16	17	\$2,924,983	\$160,874.16
44-46 Retail Trade	200	\$32,879,697	\$1,806,628.10	204	\$32,829,273	\$1,805,103.11
48-49 Transportation & Warehousing	17	\$1,120,676	\$61,637.52	15	\$304,816	\$16,765.38
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	35	\$1,323,389	\$72,809.97	33	\$826,572	\$45,446.45
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	12	\$107,025	\$5,886.62	11	\$116,190	\$6,390.47
71 Arts, Entertainment & Recreation	13	\$1,025,482	\$56,401.39	13	\$812,592	\$44,582.18
72 Accommodation & Food Services	51	\$11,080,109	\$609,384.29	48	\$10,615,911	\$583,874.49
81 Other Services	103	\$3,801,619	\$209,076.10	108	\$3,473,378	\$191,041.68
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	\$223,164	\$12,274.02	D	D	D
<b>Total</b>	<b>597</b>	<b>\$79,382,154</b>	<b>\$4,365,925.30</b>	<b>588</b>	<b>\$78,606,028</b>	<b>\$4,323,335.59</b>
<b>Boyd County</b>						
11 Agriculture, Forestry, Fishing & Hunting	12	\$481,747	\$26,496.16	14	\$467,739	\$25,725.68
22 Utilities	D	D	D	D	D	D
23 Construction	12	\$286,414	\$16,754.37	14	\$219,097	\$12,050.79
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	55	\$2,277,541	\$125,286.59	56	\$2,209,554	\$121,393.83
48-49 Transportation & Warehousing	14	\$88,668	\$4,877.29	15	\$287,745	\$15,826.37
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	18	\$1,239,642	\$67,771.64	23	\$1,292,033	\$70,681.63
81 Other Services	43	\$651,588	\$35,838.38	40	\$569,243	\$31,307.60
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>191</b>	<b>\$7,771,777</b>	<b>\$428,450.17</b>	<b>195</b>	<b>\$7,459,328</b>	<b>\$410,264.29</b>
<b>Brown County</b>						
11 Agriculture, Forestry, Fishing & Hunting	11	\$298,182	\$16,400.02	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	27	\$2,039,877	\$111,510.07	22	\$1,493,761	\$82,156.94
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	10	\$2,083,837	\$114,611.06
44-46 Retail Trade	113	\$14,427,659	\$793,531.94	115	\$13,223,370	\$727,240.20
48-49 Transportation & Warehousing	11	\$9,815	\$539.83	12	\$11,108	\$610.94
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	13	\$57,811	\$3,184.12
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	29	\$2,851,638	\$156,225.48	30	\$2,292,843	\$126,156.06
81 Other Services	51	\$1,188,801	\$65,600.28	54	\$1,251,694	\$69,934.25
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>305</b>	<b>\$28,224,204</b>	<b>\$1,552,333.74</b>	<b>305</b>	<b>\$25,417,667</b>	<b>\$1,399,261.33</b>
<b>Buffalo County</b>						
11 Agriculture, Forestry, Fishing & Hunting	51	\$2,938,406	\$161,611.45	52	\$3,034,069	\$167,097.88
21 Mining	D	D	D	D	D	D
22 Utilities	11	\$42,278,222	\$2,325,302.37	11	\$38,994,806	\$2,144,714.51
23 Construction	326	\$18,640,111	\$1,017,629.08	297	\$17,673,122	\$974,440.79
31-33 Manufacturing	66	\$9,206,172	\$514,454.46	60	\$8,259,780	\$454,480.45
42 Wholesale Trade	76	\$39,647,300	\$2,180,597.59	72	\$39,534,758	\$2,155,332.57
44-46 Retail Trade	751	\$309,337,411	\$17,013,659.51	752	\$296,941,560	\$16,333,777.20
48-49 Transportation & Warehousing	63	\$1,102,217	\$60,622.72	61	\$470,638	\$25,885.20
51 Information	31	\$21,844,702	\$1,201,468.71	29	\$18,788,485	\$1,033,531.80
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	17	\$3,246,633	\$178,564.54	14	\$3,051,513	\$167,833.45
54 Professional, Scientific & Technical Services	48	\$6,036,789	\$332,025.12	44	\$5,726,375	\$314,997.03
56 Admin, Support, Waste Mgt & Remed Serv	148	\$10,175,870	\$555,326.97	142	\$10,265,332	\$564,301.05
61 Educational Services	14	\$168,646	\$9,275.92	12	\$279,315	\$15,362.33
62 Health Care & Social Assistance	61	\$1,847,989	\$101,639.46	54	\$1,870,780	\$102,893.01
71 Arts, Entertainment & Recreation	37	\$7,424,074	\$408,324.33	37	\$6,787,029	\$375,646.23
72 Accommodation & Food Services	173	\$78,915,993	\$4,344,074.16	159	\$76,364,346	\$4,206,334.24
81 Other Services	337	\$20,853,855	\$1,146,098.84	332	\$20,888,598	\$1,147,933.62
92 Public Administration	20	\$8,431,834	\$463,774.49	20	\$8,267,717	\$454,724.53
99 Unclassified	27	\$318,882	\$17,538.51	28	\$149,863	\$8,242.44
<b>Total</b>	<b>2,273</b>	<b>\$584,680,853</b>	<b>\$32,164,234.64</b>	<b>2,174</b>	<b>\$559,666,245</b>	<b>\$30,784,159.70</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Burt County</b>						
11 Agriculture, Forestry, Fishing & Hunting	20	\$481,481	\$26,483.26	20	\$517,892	\$28,484.14
22 Utilities	10	\$6,275,734	\$345,165.77	10	\$6,020,144	\$331,108.38
23 Construction	48	\$2,096,801	\$120,068.29	47	\$1,766,512	\$97,155.69
31-33 Manufacturing	18	\$3,180,539	\$187,241.11	18	\$3,789,288	\$208,411.17
42 Wholesale Trade	11	\$859,494	\$47,272.23	11	\$1,216,347	\$66,899.29
44-46 Retail Trade	143	\$11,024,359	\$607,199.50	140	\$10,839,184	\$598,115.25
48-49 Transportation & Warehousing	38	\$1,291,013	\$71,006.00	35	\$1,308,277	\$71,955.44
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	16	\$5,701,387	\$314,717.76	10	\$446,062	\$24,533.50
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	37	\$3,007,848	\$167,797.11	30	\$2,767,500	\$151,260.58
81 Other Services	72	\$2,347,333	\$130,107.16	73	\$2,259,781	\$123,948.88
99 Unclassified	D	D	D	11	\$35,694	\$1,963.22
<b>Total</b>	<b>459</b>	<b>\$37,903,082</b>	<b>\$2,107,821.17</b>	<b>433</b>	<b>\$32,696,968</b>	<b>\$1,801,386.68</b>
<b>Butler County</b>						
11 Agriculture, Forestry, Fishing & Hunting	19	\$1,133,972	\$62,368.55	20	\$974,084	\$53,574.73
22 Utilities	11	\$7,824,701	\$430,358.93	10	\$6,625,561	\$364,406.07
23 Construction	61	\$1,823,231	\$100,285.15	55	\$1,918,550	\$105,153.10
31-33 Manufacturing	14	\$161,031	\$8,856.80	13	\$180,053	\$9,902.98
42 Wholesale Trade	20	\$1,316,557	\$72,253.34	19	\$1,421,870	\$78,203.21
44-46 Retail Trade	147	\$9,927,778	\$546,027.22	151	\$9,997,168	\$549,843.75
48-49 Transportation & Warehousing	13	\$17,729	\$975.10	15	\$24,631	\$1,354.71
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	34	\$1,505,535	\$82,589.54	31	\$1,813,934	\$99,766.73
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	39	\$3,350,188	\$184,042.16	37	\$3,263,084	\$190,139.05
81 Other Services	82	\$2,406,436	\$132,307.43	81	\$2,219,607	\$122,078.53
92 Public Administration	D	D	D	10	\$168,883	\$9,290.17
99 Unclassified	D	D	D	16	\$186,964	\$10,283.04
<b>Total</b>	<b>491</b>	<b>\$30,227,522</b>	<b>\$1,662,965.02</b>	<b>474</b>	<b>\$29,355,604</b>	<b>\$1,626,065.92</b>
<b>Cass County</b>						
11 Agriculture, Forestry, Fishing & Hunting	38	\$1,091,857	\$60,052.19	37	\$1,253,730	\$68,955.11
21 Mining	D	D	D	D	D	D
22 Utilities	22	\$14,670,346	\$806,869.60	22	\$13,405,923	\$737,326.18
23 Construction	136	\$4,457,444	\$244,532.85	107	\$3,467,885	\$194,471.57
31-33 Manufacturing	27	\$5,537,758	\$304,577.46	29	\$3,440,975	\$195,608.74
42 Wholesale Trade	24	\$3,177,222	\$174,747.56	23	\$2,965,537	\$162,748.40
44-46 Retail Trade	386	\$35,768,263	\$1,969,958.25	382	\$34,042,920	\$1,872,204.53
48-49 Transportation & Warehousing	55	\$3,869,480	\$214,025.56	56	\$3,326,876	\$185,628.59
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	17	\$133,369	\$7,390.30	22	\$185,436	\$10,363.81
56 Admin, Support, Waste Mgt & Remed Serv	80	\$2,284,812	\$125,480.01	78	\$2,496,367	\$138,804.92
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	\$14,535	\$769.46	10	\$14,867	\$817.74
71 Arts, Entertainment & Recreation	21	\$3,575,399	\$199,495.23	22	\$3,792,101	\$207,352.20
72 Accommodation & Food Services	82	\$19,722,819	\$1,094,518.43	78	\$19,333,586	\$1,065,737.68
81 Other Services	160	\$4,165,553	\$231,126.11	166	\$4,097,895	\$226,803.05
92 Public Administration	13	\$3,239,957	\$178,186.18	15	\$3,217,236	\$174,784.75
99 Unclassified	15	\$205,583	\$11,307.07	18	\$179,019	\$9,846.05
<b>Total</b>	<b>1,114</b>	<b>\$106,891,488</b>	<b>\$5,898,916.51</b>	<b>1,091</b>	<b>\$101,254,564</b>	<b>\$5,589,493.48</b>
<b>Cedar County</b>						
11 Agriculture, Forestry, Fishing & Hunting	22	\$1,311,333	\$72,123.51	23	\$1,140,430	\$62,723.61
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	72	\$4,173,935	\$228,953.78	65	\$4,118,632	\$231,426.54
31-33 Manufacturing	10	\$83,174	\$4,574.61	10	\$249,704	\$13,733.73
42 Wholesale Trade	18	\$3,610,985	\$198,604.30	19	\$3,252,705	\$178,898.87
44-46 Retail Trade	183	\$17,025,626	\$936,645.25	181	\$16,031,769	\$881,680.25
48-49 Transportation & Warehousing	30	\$1,294,368	\$71,190.23	31	\$263,067	\$14,468.68
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	10	\$224,038	\$12,322.56	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	28	\$1,000,902	\$55,067.22	25	\$772,689	\$42,497.51
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	14	\$562,449	\$30,934.67	13	\$900,513	\$49,528.24
72 Accommodation & Food Services	42	\$2,530,839	\$139,439.18	41	\$2,590,184	\$142,478.33
81 Other Services	100	\$4,529,977	\$249,127.19	103	\$5,367,143	\$441,455.05
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>566</b>	<b>\$45,830,525</b>	<b>\$2,521,041.77</b>	<b>553</b>	<b>\$43,838,647</b>	<b>\$2,565,196.03</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Chase County</b>						
11 Agriculture, Forestry, Fishing & Hunting	22	\$323,867	\$17,872.73	22	\$322,326	\$17,727.84
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	24	\$1,271,862	\$69,111.19	23	\$1,335,499	\$73,443.00
31-33 Manufacturing	12	\$148,886	\$8,189.16	11	\$188,187	\$10,350.31
42 Wholesale Trade	12	\$3,694,608	\$203,203.60	13	\$4,109,101	\$226,000.76
44-46 Retail Trade	115	\$13,142,798	\$722,106.83	114	\$13,569,478	\$745,890.29
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	17	\$628,805	\$34,261.47	21	\$752,152	\$41,359.21
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	24	\$2,445,573	\$134,353.70	26	\$2,249,304	\$123,712.21
81 Other Services	57	\$3,692,085	\$202,922.32	57	\$3,879,791	\$213,246.72
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>323</b>	<b>\$32,171,759</b>	<b>\$1,769,450.31</b>	<b>321</b>	<b>\$32,165,075</b>	<b>\$1,769,082.48</b>
<b>Cherry County</b>						
11 Agriculture, Forestry, Fishing & Hunting	18	\$685,377	\$37,695.33	23	\$719,517	\$39,644.16
22 Utilities	D	D	D	D	D	D
23 Construction	33	\$2,605,983	\$142,451.76	34	\$2,558,950	\$139,499.36
31-33 Manufacturing	16	\$1,122,199	\$61,721.18	17	\$1,271,791	\$69,948.55
42 Wholesale Trade	14	\$2,481,324	\$134,689.69	16	\$2,646,193	\$147,018.41
44-46 Retail Trade	146	\$22,574,764	\$1,239,715.16	143	\$21,197,287	\$1,165,776.27
48-49 Transportation & Warehousing	12	\$935,969	\$51,478.35	12	\$753,876	\$41,463.16
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	16	\$330,364	\$18,170.05	17	\$205,962	\$11,327.95
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	13	\$26,660	\$1,466.33	D	D	D
71 Arts, Entertainment & Recreation	10	\$522,034	\$28,723.08	11	\$620,422	\$34,123.32
72 Accommodation & Food Services	66	\$9,978,636	\$547,952.50	61	\$9,554,096	\$524,027.20
81 Other Services	66	\$2,353,150	\$129,357.36	72	\$2,220,330	\$121,950.46
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>445</b>	<b>\$59,479,685</b>	<b>\$3,272,392.69</b>	<b>449</b>	<b>\$56,231,377</b>	<b>\$3,094,830.18</b>
<b>Cheyenne County</b>						
11 Agriculture, Forestry, Fishing & Hunting	25	\$176,509	\$9,708.11	23	\$414,623	\$22,804.33
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	50	\$2,835,603	\$150,204.14	46	\$2,667,198	\$146,261.41
31-33 Manufacturing	18	\$1,175,557	\$64,640.20	11	\$975,675	\$53,662.23
42 Wholesale Trade	12	\$785,659	\$43,211.36	12	\$663,151	\$36,473.42
44-46 Retail Trade	204	\$80,482,953	\$4,251,065.45	217	\$80,729,807	\$4,438,745.94
48-49 Transportation & Warehousing	28	\$841,691	\$46,293.01	28	\$716,701	\$39,418.49
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	37	\$826,255	\$45,444.25	33	\$1,028,721	\$56,563.20
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	\$106,733	\$5,870.40	11	\$100,141	\$5,507.41
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	62	\$18,549,473	\$1,020,222.51	62	\$17,743,274	\$975,807.23
81 Other Services	99	\$4,288,808	\$237,004.09	93	\$4,132,852	\$227,299.88
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>604</b>	<b>\$129,718,957</b>	<b>\$7,135,666.67</b>	<b>603</b>	<b>\$127,453,239</b>	<b>\$7,009,933.00</b>
<b>Clay County</b>						
11 Agriculture, Forestry, Fishing & Hunting	29	\$629,816	\$34,539.96	31	\$711,971	\$39,157.70
22 Utilities	D	D	D	D	D	D
23 Construction	35	\$2,978,598	\$163,644.97	37	\$3,338,268	\$183,338.80
31-33 Manufacturing	13	\$488,543	\$26,869.92	13	\$464,792	\$25,563.62
42 Wholesale Trade	18	\$1,389,051	\$76,397.97	19	\$1,458,612	\$80,925.98
44-46 Retail Trade	135	\$8,079,700	\$444,473.82	140	\$8,210,736	\$452,588.48
48-49 Transportation & Warehousing	32	\$248,470	\$13,665.95	34	\$161,578	\$9,349.92
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	24	\$1,624,874	\$89,302.15	26	\$1,877,035	\$103,236.92
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	23	\$1,524,373	\$82,956.00	24	\$1,731,845	\$95,276.28
81 Other Services	79	\$1,743,431	\$95,888.16	80	\$1,720,787	\$94,637.05
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>433</b>	<b>\$26,599,829</b>	<b>\$1,462,993.34</b>	<b>446</b>	<b>\$27,477,109</b>	<b>\$1,514,409.56</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Colfax County</b>						
11 Agriculture, Forestry, Fishing & Hunting	13	\$48,915	\$2,690.39	14	\$43,383	\$2,386.14
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	59	\$3,314,638	\$181,912.35	58	\$2,436,373	\$133,875.19
31-33 Manufacturing	D	D	D	10	\$537,176	\$29,533.79
42 Wholesale Trade	19	\$3,750,849	\$206,296.56	19	\$3,668,596	\$201,783.30
44-46 Retail Trade	180	\$19,402,544	\$1,064,394.16	166	\$17,216,789	\$946,787.10
48-49 Transportation & Warehousing	31	\$862,545	\$47,440.00	36	\$234,107	\$12,875.90
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	10	\$206,704	\$12,219.65	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	14	\$100,267	\$5,514.71	13	\$355,305	\$19,541.81
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	40	\$4,382,679	\$242,477.56	34	\$4,560,742	\$251,404.30
81 Other Services	98	\$3,528,958	\$194,052.10	92	\$3,361,340	\$184,039.16
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>514</b>	<b>\$43,606,771</b>	<b>\$2,400,129.05</b>	<b>493</b>	<b>\$39,631,018</b>	<b>\$2,179,311.48</b>
<b>Cuming County</b>						
11 Agriculture, Forestry, Fishing & Hunting	23	\$751,392	\$41,354.11	20	\$530,520	\$29,178.07
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	67	\$5,658,994	\$311,055.27	61	\$5,283,638	\$290,436.45
31-33 Manufacturing	22	\$1,737,037	\$95,537.13	20	\$1,494,920	\$82,220.92
42 Wholesale Trade	15	\$2,660,868	\$146,347.84	16	\$2,719,291	\$149,490.20
44-46 Retail Trade	157	\$21,476,262	\$1,177,852.04	157	\$21,197,867	\$1,168,940.99
48-49 Transportation & Warehousing	22	\$336,069	\$18,453.70	21	\$395,909	\$22,027.39
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	25	\$1,774,718	\$97,397.85	24	\$1,676,429	\$91,926.89
62 Health Care & Social Assistance	10	\$75,044	\$4,127.49	10	\$71,481	\$3,931.53
71 Arts, Entertainment & Recreation	10	\$461,766	\$25,398.17	D	D	D
72 Accommodation & Food Services	40	\$7,106,278	\$390,824.93	40	\$6,928,359	\$381,060.05
81 Other Services	96	\$5,404,722	\$297,237.09	99	\$5,216,975	\$286,888.78
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>529</b>	<b>\$71,059,431</b>	<b>\$3,908,399.15</b>	<b>518</b>	<b>\$67,657,671</b>	<b>\$3,723,264.07</b>
<b>Custer County</b>						
11 Agriculture, Forestry, Fishing & Hunting	36	\$507,701	\$27,935.30	41	\$518,145	\$28,483.48
21 Mining	D	D	D	D	D	D
22 Utilities	11	\$13,290,283	\$730,965.86	11	\$12,564,213	\$680,837.44
23 Construction	106	\$8,503,078	\$467,628.46	93	\$8,161,054	\$448,832.95
31-33 Manufacturing	19	\$666,201	\$36,640.64	22	\$903,686	\$49,702.55
42 Wholesale Trade	31	\$6,158,978	\$338,750.42	30	\$5,566,173	\$306,029.72
44-46 Retail Trade	266	\$30,156,623	\$1,657,624.49	254	\$27,907,813	\$1,536,347.09
48-49 Transportation & Warehousing	31	\$30,448	\$1,674.98	26	\$28,902	\$1,589.41
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	14	\$394,290	\$21,686.06	17	\$370,386	\$20,342.04
56 Admin, Support, Waste Mgt & Remed Serv	40	\$1,131,788	\$62,132.39	41	\$1,019,351	\$53,686.87
62 Health Care & Social Assistance	11	\$121,198	\$6,666.01	11	\$106,055	\$5,833.17
71 Arts, Entertainment & Recreation	11	\$398,578	\$21,888.63	11	\$354,499	\$19,497.55
72 Accommodation & Food Services	72	\$7,496,980	\$412,263.49	68	\$7,134,391	\$399,952.60
81 Other Services	150	\$5,584,489	\$305,519.57	154	\$5,243,203	\$287,016.93
92 Public Administration	D	D	D	D	D	D
99 Unclassified	11	\$283,166	\$15,574.14	10	\$295,454	\$16,249.97
<b>Total</b>	<b>835</b>	<b>\$77,229,964</b>	<b>\$4,247,654.87</b>	<b>814</b>	<b>\$72,580,153</b>	<b>\$3,997,100.05</b>
<b>Dakota County</b>						
11 Agriculture, Forestry, Fishing & Hunting	18	\$1,124,670	\$63,494.11	16	\$914,667	\$50,307.37
22 Utilities	D	D	D	D	D	D
23 Construction	58	\$3,915,840	\$215,263.86	53	\$3,579,546	\$196,763.91
31-33 Manufacturing	39	\$3,988,729	\$219,380.48	39	\$5,779,637	\$317,880.88
42 Wholesale Trade	12	\$2,080,055	\$114,403.29	13	\$3,006,007	\$165,286.44
44-46 Retail Trade	238	\$49,497,089	\$2,727,632.11	247	\$48,516,794	\$2,666,086.85
48-49 Transportation & Warehousing	29	\$808,752	\$43,623.80	28	\$921,433	\$51,148.10
51 Information	D	D	D	10	\$6,975,637	\$383,660.09
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	12	\$696,877	\$38,328.04	10	\$576,824	\$31,724.63
56 Admin, Support, Waste Mgt & Remed Serv	25	\$1,889,352	\$103,749.95	28	\$1,888,543	\$103,869.92
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	16	\$1,515,108	\$83,328.82	16	\$1,700,101	\$93,505.68
72 Accommodation & Food Services	71	\$18,388,371	\$1,022,482.89	69	\$18,321,205	\$1,008,513.38
81 Other Services	113	\$4,580,667	\$251,892.27	86	\$4,088,472	\$224,670.38
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>678</b>	<b>\$107,720,448</b>	<b>\$5,942,846.61</b>	<b>682</b>	<b>\$108,072,334</b>	<b>\$5,946,630.85</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.



**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Dawes County</b>						
11 Agriculture, Forestry, Fishing & Hunting	17	\$260,709	\$14,339.01	19	\$271,084	\$14,909.84
22 Utilities	D	D	D	D	D	D
23 Construction	58	\$2,508,477	\$136,830.75	53	\$2,475,542	\$136,154.78
31-33 Manufacturing	13	\$172,067	\$9,463.69	16	\$146,575	\$8,061.68
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	195	\$42,592,192	\$2,340,771.33	188	\$40,774,980	\$2,240,354.03
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	27	\$2,246,630	\$123,639.91	31	\$2,503,430	\$137,688.11
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	12	\$38,339	\$2,108.65	12	\$41,885	\$2,303.69
71 Arts, Entertainment & Recreation	14	\$1,097,603	\$60,368.32	14	\$1,025,919	\$56,425.68
72 Accommodation & Food Services	59	\$13,186,181	\$725,295.17	55	\$13,167,043	\$724,124.88
81 Other Services	90	\$2,828,307	\$155,463.36	95	\$2,512,140	\$138,107.53
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>545</b>	<b>\$80,202,429</b>	<b>\$4,411,138.00</b>	<b>539</b>	<b>\$79,620,785</b>	<b>\$4,379,147.54</b>
<b>Dawson County</b>						
11 Agriculture, Forestry, Fishing & Hunting	39	\$2,479,449	\$136,369.23	41	\$2,286,564	\$125,766.02
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	125	\$8,374,427	\$448,866.35	110	\$8,432,439	\$547,551.87
31-33 Manufacturing	43	\$3,019,892	\$172,015.29	34	\$2,666,141	\$146,598.60
42 Wholesale Trade	26	\$12,165,542	\$680,711.85	29	\$10,840,173	\$595,572.78
44-46 Retail Trade	379	\$93,788,108	\$5,166,835.46	403	\$87,872,502	\$4,834,137.71
48-49 Transportation & Warehousing	43	\$942,991	\$51,864.66	42	\$873,684	\$48,055.95
51 Information	13	\$4,575,196	\$252,366.95	14	\$4,455,655	\$245,061.20
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	15	\$838,325	\$46,108.25	10	\$704,172	\$38,709.18
56 Admin, Support, Waste Mgt & Remed Serv	58	\$1,843,527	\$101,394.58	63	\$2,027,191	\$111,497.60
62 Health Care & Social Assistance	19	\$758,707	\$41,729.00	22	\$790,006	\$43,450.49
71 Arts, Entertainment & Recreation	18	\$1,434,652	\$78,906.05	18	\$1,526,363	\$83,949.45
72 Accommodation & Food Services	132	\$23,754,594	\$1,307,080.65	118	\$22,058,009	\$1,214,172.41
81 Other Services	187	\$11,054,502	\$607,003.14	191	\$10,469,931	\$578,314.21
92 Public Administration	D	D	D	D	D	D
99 Unclassified	16	\$739,252	\$40,658.86	17	\$710,063	\$39,053.47
<b>Total</b>	<b>1,151</b>	<b>\$204,377,844</b>	<b>\$11,240,776.28</b>	<b>1,153</b>	<b>\$192,242,775</b>	<b>\$10,661,386.78</b>
<b>Deuel County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	46	\$9,044,557	\$497,448.04	44	\$8,759,634	\$481,780.22
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	12	\$1,360,314	\$74,374.52	13	\$1,245,260	\$68,495.07
81 Other Services	25	\$389,129	\$21,397.08	24	\$388,302	\$21,357.74
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>121</b>	<b>\$13,739,837</b>	<b>\$755,692.16</b>	<b>119</b>	<b>\$13,387,763</b>	<b>\$736,327.99</b>
<b>Dixon County</b>						
11 Agriculture, Forestry, Fishing & Hunting	13	\$680,568	\$37,431.35	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	34	\$1,414,210	\$77,985.23	31	\$1,114,534	\$61,688.20
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	15	\$648,500	\$35,666.89	17	\$998,501	\$54,917.69
44-46 Retail Trade	70	\$2,053,036	\$112,101.87	83	\$2,371,626	\$128,744.31
48-49 Transportation & Warehousing	13	\$297,516	\$16,363.44	10	\$436,303	\$23,996.78
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	10	\$73,631	\$4,049.74	11	\$51,449	\$2,829.70
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	25	\$2,016,262	\$107,123.42	24	\$1,932,498	\$102,357.47
81 Other Services	49	\$786,477	\$43,216.40	48	\$774,442	\$42,602.91
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>264</b>	<b>\$10,902,808</b>	<b>\$601,052.35</b>	<b>270</b>	<b>\$10,894,570</b>	<b>\$597,548.18</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Dodge County</b>						
11 Agriculture, Forestry, Fishing & Hunting	39	\$1,707,349	\$93,905.67	37	\$1,597,133	\$87,841.93
21 Mining	D	D	D	D	D	D
22 Utilities	13	\$29,191,216	\$1,605,517.38	13	\$26,259,956	\$1,443,027.99
23 Construction	185	\$18,302,540	\$1,048,534.71	176	\$17,979,206	\$961,449.70
31-33 Manufacturing	66	\$17,480,669	\$962,155.53	66	\$21,122,621	\$1,161,716.75
42 Wholesale Trade	45	\$20,051,159	\$1,102,643.29	48	\$17,279,681	\$950,383.28
44-46 Retail Trade	575	\$190,739,991	\$10,522,878.89	593	\$194,777,113	\$10,714,340.39
48-49 Transportation & Warehousing	79	\$6,815,943	\$374,873.96	80	\$2,869,830	\$157,841.26
51 Information	15	\$9,871,903	\$543,860.10	12	\$9,930,451	\$546,645.08
52 Finance & Insurance	15	\$92,984	\$5,113.71	12	\$55,470	\$3,050.91
53 Real Estate & Rental & Leasing	12	\$566,462	\$31,155.13	11	\$415,321	\$22,842.99
54 Professional, Scientific & Technical Services	76	\$4,784,332	\$263,144.78	72	\$5,430,598	\$297,577.03
56 Admin, Support, Waste Mgt & Remed Serv	59	\$8,841,374	\$486,275.28	56	\$8,806,203	\$489,076.12
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	35	\$392,722	\$21,554.88	29	\$370,950	\$20,402.38
71 Arts, Entertainment & Recreation	26	\$4,217,050	\$232,062.55	21	\$4,372,054	\$243,224.71
72 Accommodation & Food Services	131	\$40,313,904	\$2,216,951.18	133	\$39,813,165	\$2,200,652.42
81 Other Services	270	\$16,000,772	\$881,455.16	269	\$15,015,368	\$828,616.86
92 Public Administration	13	\$626,908	\$34,480.26	13	\$608,068	\$35,332.05
99 Unclassified	22	\$716,735	\$39,420.44	28	\$1,013,573	\$55,746.54
<b>Total</b>	<b>1,685</b>	<b>\$374,774,114</b>	<b>\$20,667,012.59</b>	<b>1,681</b>	<b>\$370,451,243</b>	<b>\$20,365,573.31</b>
<b>Douglas County</b>						
11 Agriculture, Forestry, Fishing & Hunting	255	\$45,254,773	\$2,500,631.67	110	\$15,382,311	\$845,046.98
21 Mining	12	\$2,028,036	\$119,474.19	14	\$2,151,143	\$118,221.54
22 Utilities	38	\$696,348,641	\$38,299,132.57	38	\$823,673,480	\$45,295,944.03
23 Construction	2,317	\$385,582,567	\$21,189,823.36	2,181	\$251,230,037	\$14,380,147.49
31-33 Manufacturing	632	\$242,837,528	\$14,338,794.94	649	\$244,255,890	\$13,481,338.20
42 Wholesale Trade	622	\$546,624,546	\$30,066,456.60	612	\$542,019,990	\$29,796,535.48
44-46 Retail Trade	5,549	\$3,245,136,513	\$178,853,118.40	5,455	\$3,169,036,529	\$173,348,212.19
48-49 Transportation & Warehousing	349	\$17,057,832	\$940,561.87	369	\$13,586,978	\$747,931.88
51 Information	272	\$453,212,210	\$24,888,168.10	242	\$442,865,834	\$25,402,788.27
52 Finance & Insurance	191	\$43,618,200	\$2,399,001.23	185	\$39,342,501	\$2,163,837.77
53 Real Estate & Rental & Leasing	291	\$55,678,459	\$3,143,913.15	257	\$52,247,886	\$2,885,852.04
54 Professional, Scientific & Technical Services	835	\$188,904,868	\$10,390,102.90	902	\$189,098,980	\$11,286,571.28
55 Management of Companies & Enterprises	22	\$2,819,788	\$155,088.63	22	\$1,463,181	\$80,475.04
56 Admin, Support, Waste Mgt & Remed Serv	1,567	\$236,288,963	\$12,755,396.16	1,523	\$237,769,146	\$13,228,992.34
61 Educational Services	79	\$14,186,073	\$780,264.58	75	\$13,809,798	\$758,868.14
62 Health Care & Social Assistance	377	\$13,503,250	\$742,643.45	344	\$13,576,143	\$746,691.21
71 Arts, Entertainment & Recreation	298	\$119,912,237	\$6,602,595.49	274	\$119,036,303	\$6,574,199.73
72 Accommodation & Food Services	1,628	\$877,401,267	\$48,359,350.04	1,548	\$826,251,510	\$45,521,339.27
81 Other Services	2,214	\$309,745,398	\$17,136,302.06	2,125	\$251,531,137	\$14,635,697.22
92 Public Administration	15	\$6,051,268	\$332,819.86	16	\$8,361,488	\$459,881.98
99 Unclassified	180	\$5,377,051	\$241,779.45	212	\$7,916,869	\$435,295.54
<b>Total</b>	<b>17,743</b>	<b>\$7,507,569,468</b>	<b>\$414,235,418.70</b>	<b>17,153</b>	<b>\$7,264,607,134</b>	<b>\$402,193,867.62</b>
<b>Dundy County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	13	\$1,313,885	\$72,263.86	11	\$1,078,386	\$59,311.19
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	57	\$2,884,630	\$157,490.61	57	\$2,666,288	\$145,027.75
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	\$879,198	\$48,356.41	12	\$862,758	\$47,451.95
81 Other Services	17	\$347,507	\$19,112.91	19	\$417,456	\$22,924.59
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>143</b>	<b>\$8,608,323</b>	<b>\$473,458.76</b>	<b>145</b>	<b>\$8,011,340</b>	<b>\$440,624.73</b>
<b>Fillmore County</b>						
11 Agriculture, Forestry, Fishing & Hunting	15	\$3,471,302	\$204,546.35	15	\$5,181,225	\$284,967.61
22 Utilities	D	D	D	D	D	D
23 Construction	49	\$6,196,464	\$340,806.62	45	\$5,349,898	\$294,167.29
31-33 Manufacturing	15	\$295,344	\$16,243.95	16	\$364,528	\$20,048.98
42 Wholesale Trade	20	\$2,570,330	\$141,369.57	22	\$2,530,189	\$139,160.56
44-46 Retail Trade	139	\$12,922,686	\$710,646.33	143	\$12,919,472	\$710,927.74
48-49 Transportation & Warehousing	24	\$580,397	\$31,922.04	23	\$662,089	\$36,414.93
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	25	\$1,110,604	\$61,082.64	24	\$1,142,549	\$62,840.37
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	35	\$3,355,401	\$184,547.85	33	\$3,408,624	\$187,454.76
81 Other Services	84	\$2,871,257	\$156,236.78	85	\$2,810,853	\$154,114.37
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>449</b>	<b>\$38,632,556</b>	<b>\$2,124,794.48</b>	<b>450</b>	<b>\$39,139,574</b>	<b>\$2,152,680.28</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Franklin County</b>						
11 Agriculture, Forestry, Fishing & Hunting	11	\$133,699	\$7,387.84	13	\$169,697	\$9,333.34
22 Utilities	D	D	D	D	D	D
23 Construction	19	\$357,986	\$19,216.17	19	\$532,305	\$30,514.96
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	62	\$3,387,787	\$186,328.17	64	\$3,313,770	\$183,675.95
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
72 Accommodation & Food Services	18	\$1,433,958	\$78,994.22	17	\$1,238,436	\$69,467.14
81 Other Services	39	\$850,182	\$46,681.97	34	\$671,112	\$37,052.70
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>197</b>	<b>\$11,184,713</b>	<b>\$615,160.88</b>	<b>202</b>	<b>\$11,062,686</b>	<b>\$613,382.05</b>
<b>Frontier County</b>						
11 Agriculture, Forestry, Fishing & Hunting	10	\$30,450	\$1,674.75	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	15	\$742,663	\$41,013.77	13	\$707,531	\$38,914.10
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	10	\$1,429,619	\$78,629.17
44-46 Retail Trade	56	\$2,198,571	\$121,031.44	61	\$2,456,877	\$136,238.52
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	10	\$220,558	\$12,130.68
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	\$1,128,366	\$62,030.21	17	\$1,059,673	\$58,282.47
81 Other Services	30	\$992,536	\$54,589.72	33	\$1,179,803	\$64,889.30
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>181</b>	<b>\$8,865,494</b>	<b>\$487,603.25</b>	<b>187</b>	<b>\$9,392,118</b>	<b>\$517,693.53</b>
<b>Furnas County</b>						
11 Agriculture, Forestry, Fishing & Hunting	13	\$625,772	\$13,498.55	13	\$95,262	\$5,239.41
22 Utilities	D	D	D	D	D	D
23 Construction	31	\$862,592	\$47,442.38	29	\$972,370	\$53,480.12
31-33 Manufacturing	10	\$75,657	\$4,160.71	11	\$55,992	\$3,071.23
42 Wholesale Trade	15	\$2,451,836	\$134,851.30	17	\$2,883,534	\$158,594.68
44-46 Retail Trade	124	\$7,269,287	\$396,278.61	119	\$7,570,366	\$416,350.96
48-49 Transportation & Warehousing	12	\$74,562	\$4,100.93	10	\$32,363	\$1,779.94
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	16	\$469,410	\$25,811.17	15	\$540,221	\$29,710.79
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	38	\$2,815,745	\$161,176.05	37	\$2,886,832	\$162,777.40
81 Other Services	76	\$1,978,822	\$108,898.48	74	\$2,077,886	\$113,949.74
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>383</b>	<b>\$31,201,276</b>	<b>\$1,716,740.82</b>	<b>380</b>	<b>\$30,536,428</b>	<b>\$1,682,439.55</b>
<b>Gage County</b>						
11 Agriculture, Forestry, Fishing & Hunting	43	\$797,299	\$43,851.88	42	\$831,761	\$45,746.81
21 Mining	D	D	D	D	D	D
22 Utilities	19	\$25,537,025	\$1,466,737.73	19	\$24,249,860	\$1,333,742.60
23 Construction	119	\$7,436,723	\$406,712.15	113	\$8,054,459	\$441,041.62
31-33 Manufacturing	45	\$2,418,288	\$132,985.10	43	\$2,831,552	\$155,735.64
42 Wholesale Trade	28	\$9,716,637	\$534,410.46	30	\$9,980,821	\$548,944.20
44-46 Retail Trade	430	\$89,767,853	\$4,926,991.70	440	\$91,186,066	\$5,014,990.14
48-49 Transportation & Warehousing	34	\$632,945	\$34,812.11	35	\$635,080	\$34,929.45
51 Information	10	\$10,729,373	\$590,115.70	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	10	\$22,983	\$2,539.08	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	84	\$2,420,291	\$133,115.51	74	\$2,147,234	\$118,198.85
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	22	\$561,980	\$30,909.02	21	\$439,987	\$24,199.69
71 Arts, Entertainment & Recreation	18	\$1,608,237	\$88,453.25	16	\$1,675,547	\$92,143.71
72 Accommodation & Food Services	88	\$20,010,629	\$1,109,939.48	85	\$19,960,267	\$1,116,897.74
81 Other Services	220	\$14,668,486	\$806,786.26	222	\$14,564,121	\$801,829.22
92 Public Administration	D	D	D	D	D	D
99 Unclassified	20	\$151,145	\$8,312.98	21	\$285,913	\$15,725.23
<b>Total</b>	<b>1,224</b>	<b>\$187,810,918</b>	<b>\$10,351,758.22</b>	<b>1,212</b>	<b>\$188,805,229</b>	<b>\$10,405,061.62</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Garden County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	14	\$427,817	\$23,530.66	13	\$398,706	\$21,929.45
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	56	\$3,088,618	\$169,873.96	59	\$3,017,413	\$165,985.30
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	20	\$1,579,038	\$86,847.38	22	\$1,563,064	\$85,967.25
81 Other Services	31	\$904,531	\$49,761.03	32	\$797,048	\$43,846.88
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>169</b>	<b>\$8,155,594</b>	<b>\$448,558.82</b>	<b>173</b>	<b>\$7,780,127</b>	<b>\$427,908.01</b>
<b>Garfield County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	16	\$759,041	\$41,747.65	16	\$657,812	\$36,179.28
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	63	\$6,550,464	\$359,393.24	65	\$6,034,906	\$331,650.99
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	28	\$1,377,026	\$75,683.88	21	\$1,223,258	\$67,284.83
81 Other Services	25	\$1,697,443	\$93,284.83	25	\$1,936,182	\$106,972.58
<b>Total</b>	<b>180</b>	<b>\$13,878,017</b>	<b>\$763,292.60</b>	<b>179</b>	<b>\$13,201,140</b>	<b>\$726,548.20</b>
<b>Gosper County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	17	\$1,157,121	\$63,641.23	18	\$1,237,521	\$68,236.56
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	39	\$1,861,415	\$102,403.98	43	\$1,958,959	\$107,742.97
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	13	\$164,152	\$8,986.73	14	\$279,779	\$15,386.88
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>114</b>	<b>\$6,012,663</b>	<b>\$330,697.34</b>	<b>120</b>	<b>\$6,808,376</b>	<b>\$374,461.68</b>
<b>Grant County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	29	\$3,379,076	\$185,850.89	30	\$2,774,804	\$152,613.39
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	14	\$449,509	\$24,721.79	12	\$430,366	\$23,670.21
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>81</b>	<b>\$5,378,215</b>	<b>\$295,802.43</b>	<b>73</b>	<b>\$4,394,815</b>	<b>\$241,715.23</b>
<b>Greeley County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	22	\$892,707	\$48,764.24	19	\$843,755	\$46,406.16
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	14	\$1,392,909	\$76,611.33	13	\$1,393,667	\$76,657.59
44-46 Retail Trade	50	\$3,678,699	\$200,834.29	45	\$3,514,255	\$193,285.17
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	\$525,805	\$30,394.40	16	\$633,874	\$34,864.31
81 Other Services	39	\$1,613,550	\$88,745.43	40	\$1,786,885	\$98,279.04
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>179</b>	<b>\$9,793,786</b>	<b>\$540,054.83</b>	<b>171</b>	<b>\$9,641,240</b>	<b>\$530,269.80</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Hall County</b>						
11 Agriculture, Forestry, Fishing & Hunting	55	\$5,078,871	\$279,076.95	52	\$4,666,913	\$256,680.48
21 Mining	D	D	D	D	D	D
22 Utilities	11	\$73,987,465	\$4,069,310.85	10	\$64,201,522	\$3,531,083.91
23 Construction	336	\$38,434,275	\$2,123,231.44	321	\$35,960,966	\$1,998,181.91
31-33 Manufacturing	100	\$35,840,353	\$1,970,425.87	95	\$33,856,864	\$1,864,682.56
42 Wholesale Trade	103	\$58,010,772	\$3,190,588.86	105	\$53,712,030	\$2,953,974.81
44-46 Retail Trade	955	\$439,680,203	\$24,280,631.18	965	\$434,310,726	\$23,941,387.30
48-49 Transportation & Warehousing	79	\$5,601,813	\$307,778.17	79	\$5,290,020	\$291,081.83
51 Information	22	\$23,724,390	\$1,304,837.90	29	\$30,407,809	\$1,681,014.03
52 Finance & Insurance	11	\$328,877	\$18,088.01	13	\$594,719	\$32,709.60
53 Real Estate & Rental & Leasing	25	\$8,458,283	\$465,154.69	25	\$8,786,915	\$483,280.56
54 Professional, Scientific & Technical Services	59	\$8,615,392	\$473,847.04	51	\$7,549,263	\$426,425.92
56 Admin, Support, Waste Mgt & Remed Serv	199	\$10,266,441	\$580,264.35	204	\$11,875,162	\$652,433.39
61 Educational Services	13	\$215,581	\$11,857.00	13	\$188,776	\$10,382.71
62 Health Care & Social Assistance	64	\$966,067	\$50,176.77	63	\$1,716,137	\$94,388.17
71 Arts, Entertainment & Recreation	40	\$6,364,332	\$350,011.69	41	\$6,965,670	\$382,994.44
72 Accommodation & Food Services	215	\$81,689,727	\$4,516,262.69	212	\$73,903,376	\$4,074,913.29
81 Other Services	410	\$30,770,904	\$1,699,417.17	421	\$29,844,322	\$1,654,890.72
92 Public Administration	D	D	D	D	D	D
99 Unclassified	24	\$1,565,881	\$86,123.46	28	\$1,729,793	\$95,138.62
<b>Total</b>	<b>2,732</b>	<b>\$831,862,115</b>	<b>\$45,879,191.00</b>	<b>2,738</b>	<b>\$808,032,540</b>	<b>\$44,524,146.47</b>
<b>Hamilton County</b>						
11 Agriculture, Forestry, Fishing & Hunting	25	\$296,659	\$16,317.03	25	\$275,224	\$15,137.89
22 Utilities	D	D	D	D	D	D
23 Construction	56	\$1,759,222	\$96,708.08	53	\$1,880,614	\$103,273.03
31-33 Manufacturing	27	\$3,038,392	\$167,111.77	28	\$2,226,346	\$122,449.26
42 Wholesale Trade	27	\$6,906,673	\$379,812.47	28	\$6,771,148	\$372,413.59
44-46 Retail Trade	152	\$13,239,063	\$726,778.14	156	\$12,791,118	\$703,845.80
48-49 Transportation & Warehousing	25	\$54,237	\$2,983.04	23	\$21,313	\$1,172.22
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	36	\$538,978	\$29,434.31	34	\$548,850	\$30,188.74
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	\$338,631	\$18,624.74	10	\$224,515	\$12,348.36
71 Arts, Entertainment & Recreation	D	D	D	10	\$1,467,093	\$80,876.53
72 Accommodation & Food Services	29	\$3,904,653	\$214,722.64	32	\$4,387,685	\$241,323.94
81 Other Services	86	\$2,927,285	\$160,829.14	84	\$2,851,165	\$156,817.75
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	\$619,235	\$34,057.93	12	\$395,948	\$21,777.15
<b>Total</b>	<b>526</b>	<b>\$41,644,949</b>	<b>\$2,290,475.87</b>	<b>524</b>	<b>\$40,034,983</b>	<b>\$2,202,417.66</b>
<b>Harlan County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	10	\$109,565	\$6,026.15
22 Utilities	D	D	D	D	D	D
23 Construction	22	\$595,948	\$32,777.05	18	\$465,527	\$25,589.46
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	90	\$4,915,722	\$270,365.73	94	\$4,807,787	\$264,442.31
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	18	\$431,994	\$23,759.64	21	\$465,881	\$25,623.49
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	27	\$1,987,604	\$107,974.48	24	\$2,006,549	\$113,562.59
81 Other Services	44	\$961,900	\$52,904.79	44	\$993,301	\$54,633.16
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>248</b>	<b>\$11,049,481</b>	<b>\$607,723.43</b>	<b>250</b>	<b>\$11,321,874</b>	<b>\$627,469.50</b>
<b>Hayes County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>37</b>	<b>\$1,092,254</b>	<b>\$60,074.25</b>	<b>33</b>	<b>\$989,489</b>	<b>\$54,422.06</b>
<b>Hitchcock County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	19	\$381,958	\$21,438.48	23	\$337,203	\$18,546.44
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	76	\$4,032,040	\$221,771.84	78	\$3,843,985	\$211,393.41
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	19	\$794,141	\$44,314.30	20	\$813,098	\$44,726.01
81 Other Services	26	\$396,643	\$21,815.47	30	\$428,652	\$23,573.75
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>202</b>	<b>\$10,794,406</b>	<b>\$594,760.12</b>	<b>209</b>	<b>\$10,493,964</b>	<b>\$577,169.56</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Holt County</b>						
11 Agriculture, Forestry, Fishing & Hunting	35	\$1,939,558	\$106,329.91	36	\$2,195,019	\$120,713.02
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	67	\$6,135,112	\$335,173.45	69	\$5,712,036	\$290,123.11
31-33 Manufacturing	25	\$2,644,692	\$145,387.75	25	\$2,645,186	\$145,412.02
42 Wholesale Trade	27	\$4,236,057	\$232,983.51	28	\$4,241,840	\$232,946.21
44-46 Retail Trade	253	\$33,537,156	\$1,962,152.09	265	\$32,215,939	\$1,771,281.97
48-49 Transportation & Warehousing	51	\$344,525	\$18,935.69	51	\$216,686	\$11,855.58
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	17	\$140,433	\$7,724.36	17	\$136,928	\$7,530.89
56 Admin, Support, Waste Mgt & Remed Serv	40	\$1,349,300	\$74,211.45	33	\$1,268,800	\$69,838.70
62 Health Care & Social Assistance	12	\$159,322	\$8,763.30	11	\$156,957	\$8,587.37
71 Arts, Entertainment & Recreation	13	\$1,214,674	\$66,807.29	13	\$1,171,819	\$64,449.89
72 Accommodation & Food Services	61	\$8,486,411	\$470,242.92	57	\$8,025,251	\$440,390.44
81 Other Services	176	\$8,353,826	\$458,454.69	175	\$7,902,928	\$436,131.03
92 Public Administration	D	D	D	D	D	D
99 Unclassified	14	\$332,521	\$18,288.66	14	\$429,106	\$23,600.83
<b>Total</b>	<b>832</b>	<b>\$87,570,936</b>	<b>\$4,821,239.19</b>	<b>836</b>	<b>\$84,082,732</b>	<b>\$4,603,582.02</b>
<b>Hooker County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	31	\$1,556,062	\$85,583.62	28	\$1,487,893	\$81,865.39
51 Information	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	19	\$498,005	\$27,390.29	17	\$388,736	\$21,381.03
<b>Total</b>	<b>83</b>	<b>\$5,877,211</b>	<b>\$323,247.06</b>	<b>75</b>	<b>\$5,595,800</b>	<b>\$307,769.61</b>
<b>Howard County</b>						
11 Agriculture, Forestry, Fishing & Hunting	13	\$196,039	\$10,880.14	14	\$112,526	\$6,171.43
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	43	\$1,581,998	\$86,507.83	39	\$1,432,780	\$78,381.92
31-33 Manufacturing	12	\$264,337	\$14,088.70	11	\$246,233	\$13,542.36
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	97	\$9,242,495	\$508,148.04	94	\$9,100,943	\$500,550.40
48-49 Transportation & Warehousing	14	\$0	\$0.00	14	\$0	\$0.00
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	14	\$280,089	\$15,404.92	15	\$239,015	\$13,188.55
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	25	\$3,319,618	\$182,545.04	28	\$3,103,038	\$170,644.67
81 Other Services	51	\$1,927,392	\$106,007.56	51	\$1,424,529	\$78,336.93
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>311</b>	<b>\$26,777,923</b>	<b>\$1,472,788.15</b>	<b>312</b>	<b>\$25,130,113</b>	<b>\$1,382,157.93</b>
<b>Jefferson County</b>						
11 Agriculture, Forestry, Fishing & Hunting	14	\$540,340	\$29,718.79	15	\$467,091	\$25,690.12
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	44	\$2,621,351	\$147,692.46	43	\$2,300,491	\$126,531.18
31-33 Manufacturing	23	\$2,113,732	\$119,678.08	26	\$1,959,759	\$107,715.89
42 Wholesale Trade	12	\$1,959,492	\$107,772.60	11	\$1,919,983	\$105,599.24
44-46 Retail Trade	158	\$21,448,669	\$1,179,504.17	155	\$22,045,343	\$1,212,467.46
48-49 Transportation & Warehousing	22	\$5,750,513	\$316,278.44	25	\$7,734,406	\$425,392.87
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	27	\$332,662	\$18,024.54	26	\$257,346	\$14,140.97
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	35	\$5,531,348	\$304,067.13	33	\$5,427,889	\$298,830.37
81 Other Services	88	\$4,294,986	\$235,802.43	90	\$3,086,588	\$168,878.46
92 Public Administration	D	D	D	D	D	D
99 Unclassified	14	\$589,727	\$32,434.99	14	\$623,703	\$34,303.67
<b>Total</b>	<b>474</b>	<b>\$53,167,245</b>	<b>\$2,931,928.10</b>	<b>474</b>	<b>\$52,572,311</b>	<b>\$2,891,481.12</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.



**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Johnson County</b>						
11 Agriculture, Forestry, Fishing & Hunting	13	\$114,353	\$6,289.50	12	\$122,198	\$6,720.92
22 Utilities	D	D	D	D	D	D
23 Construction	24	\$1,060,892	\$55,931.18	22	\$1,031,947	\$56,701.48
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	10	\$944,179	\$51,930.14	11	\$941,547	\$51,785.32
44-46 Retail Trade	90	\$8,076,823	\$442,095.49	89	\$7,391,441	\$409,420.44
48-49 Transportation & Warehousing	10	\$11,449	\$629.71	11	\$651	\$35.80
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	14	\$286,139	\$15,736.84	13	\$344,605	\$18,953.00
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	17	\$2,497,362	\$137,355.27	18	\$2,362,697	\$129,311.82
81 Other Services	48	\$1,580,086	\$86,843.09	52	\$1,500,115	\$85,306.76
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>266</b>	<b>\$17,831,169</b>	<b>\$979,505.88</b>	<b>266</b>	<b>\$16,637,942</b>	<b>\$917,888.76</b>
<b>Kearney County</b>						
11 Agriculture, Forestry, Fishing & Hunting	12	\$352,815	\$19,405.52	15	\$390,046	\$21,452.74
22 Utilities	D	D	D	D	D	D
23 Construction	44	\$1,879,500	\$103,373.77	40	\$2,127,009	\$115,646.71
31-33 Manufacturing	16	\$2,953,210	\$162,422.91	16	\$2,889,986	\$158,948.86
42 Wholesale Trade	15	\$464,085	\$26,224.98	16	\$425,485	\$23,401.74
44-46 Retail Trade	106	\$8,403,461	\$462,212.50	107	\$9,246,394	\$508,131.90
48-49 Transportation & Warehousing	13	\$529,775	\$29,137.82	13	\$524,658	\$28,856.30
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	24	\$1,245,543	\$68,504.49	26	\$1,145,923	\$63,024.94
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	\$2,462,255	\$135,354.50	24	\$2,661,275	\$147,454.88
81 Other Services	56	\$2,075,483	\$114,089.83	56	\$2,434,657	\$135,375.24
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>346</b>	<b>\$27,127,226</b>	<b>\$1,493,281.57</b>	<b>351</b>	<b>\$28,854,918</b>	<b>\$1,589,638.15</b>
<b>Keith County</b>						
11 Agriculture, Forestry, Fishing & Hunting	22	\$710,024	\$39,050.57	25	\$320,146	\$17,608.08
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	65	\$2,316,865	\$127,417.72	65	\$2,531,385	\$139,236.35
31-33 Manufacturing	12	\$429,065	\$23,598.66	14	\$610,364	\$21,130.12
42 Wholesale Trade	15	\$2,868,772	\$157,764.37	16	\$3,834,896	\$210,919.53
44-46 Retail Trade	211	\$36,640,996	\$1,999,445.99	213	\$36,244,578	\$1,997,341.62
48-49 Transportation & Warehousing	11	\$570,383	\$31,371.14	12	\$539,474	\$29,671.13
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	11	\$696,795	\$38,298.85	10	\$640,387	\$35,218.87
56 Admin, Support, Waste Mgt & Remed Serv	31	\$806,728	\$44,353.82	30	\$738,569	\$40,631.50
62 Health Care & Social Assistance	D	D	D	10	\$56,114	\$3,086.28
71 Arts, Entertainment & Recreation	10	\$525,887	\$28,918.14	11	\$540,063	\$29,897.64
72 Accommodation & Food Services	71	\$17,639,686	\$969,076.55	65	\$18,010,789	\$990,074.13
81 Other Services	85	\$4,903,378	\$269,686.28	85	\$4,770,521	\$262,375.30
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	\$498,587	\$27,422.29	12	\$422,305	\$23,226.78
<b>Total</b>	<b>586</b>	<b>\$83,721,824</b>	<b>\$4,589,971.55</b>	<b>593</b>	<b>\$83,761,460</b>	<b>\$4,599,483.46</b>
<b>Keya Paha County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	17	\$549,825	\$27,055.99	19	\$513,827	\$28,260.60
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	10	\$258,066	\$14,234.56	10	\$279,877	\$15,392.96
81 Other Services	22	\$864,960	\$47,563.28	21	\$822,100	\$45,215.64
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>72</b>	<b>\$2,087,492</b>	<b>\$114,812.53</b>	<b>74</b>	<b>\$1,980,767</b>	<b>\$108,942.74</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Kimball County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	28	\$993,000	\$54,615.78	24	\$894,792	\$49,213.42
31-33 Manufacturing	14	\$402,691	\$22,147.95	14	\$591,599	\$32,551.45
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	92	\$7,805,753	\$429,471.04	94	\$7,906,512	\$434,660.50
48-49 Transportation & Warehousing	11	\$805,473	\$44,301.10	11	\$676,641	\$37,215.32
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	20	\$287,239	\$15,797.97	21	\$535,610	\$29,459.23
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	33	\$3,579,907	\$196,902.28	32	\$3,948,263	\$217,159.17
81 Other Services	39	\$920,956	\$50,637.83	38	\$1,032,360	\$56,780.20
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>293</b>	<b>\$23,073,481</b>	<b>\$1,269,178.85</b>	<b>295</b>	<b>\$23,427,600</b>	<b>\$1,288,520.36</b>
<b>Knox County</b>						
11 Agriculture, Forestry, Fishing & Hunting	27	\$886,468	\$48,649.71	23	\$696,218	\$38,631.01
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	65	\$2,406,402	\$131,779.63	61	\$2,366,501	\$130,156.85
31-33 Manufacturing	16	\$1,520,104	\$83,605.48	16	\$1,432,266	\$78,775.06
42 Wholesale Trade	21	\$2,405,593	\$132,300.27	20	\$2,180,701	\$119,938.54
44-46 Retail Trade	191	\$17,312,196	\$952,727.31	186	\$16,446,320	\$905,078.05
48-49 Transportation & Warehousing	21	\$349,012	\$19,195.66	23	\$172,391	\$9,481.49
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	25	\$328,481	\$18,066.44	20	\$386,944	\$21,281.98
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	47	\$3,720,876	\$206,801.76	48	\$3,803,594	\$208,982.38
81 Other Services	108	\$2,246,460	\$123,550.08	99	\$2,315,987	\$127,377.46
92 Public Administration	D	D	D	D	D	D
99 Unclassified	12	\$273,920	\$15,065.60	13	\$305,152	\$16,783.37
<b>Total</b>	<b>585</b>	<b>\$38,887,642</b>	<b>\$2,145,158.48</b>	<b>562</b>	<b>\$38,589,815</b>	<b>\$2,132,929.20</b>
<b>Lancaster County</b>						
11 Agriculture, Forestry, Fishing & Hunting	133	\$9,559,456	\$526,880.94	97	\$4,892,103	\$269,348.00
21 Mining	D	D	D	D	D	D
22 Utilities	27	\$260,407,554	\$14,322,416.05	27	\$233,439,392	\$12,839,167.08
23 Construction	1,519	\$131,316,129	\$7,223,528.74	1,413	\$126,605,052	\$6,992,281.63
31-33 Manufacturing	384	\$113,536,981	\$6,286,916.95	391	\$110,078,135	\$6,019,912.68
42 Wholesale Trade	235	\$157,275,374	\$8,649,384.11	232	\$150,060,503	\$8,252,940.87
44-46 Retail Trade	3,893	\$1,755,499,849	\$96,719,841.49	3,807	\$1,698,209,324	\$93,476,916.02
48-49 Transportation & Warehousing	202	\$13,943,503	\$766,892.67	199	\$14,101,409	\$777,494.23
51 Information	138	\$97,235,099	\$5,347,932.45	133	\$98,408,595	\$5,414,765.43
52 Finance & Insurance	70	\$2,601,294	\$143,071.39	67	\$2,169,135	\$119,302.43
53 Real Estate & Rental & Leasing	135	\$23,766,379	\$1,307,122.85	112	\$27,629,338	\$1,519,915.82
54 Professional, Scientific & Technical Services	453	\$46,273,780	\$2,401,610.26	455	\$52,584,898	\$2,897,485.47
55 Management of Companies & Enterprises	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	987	\$130,632,479	\$7,238,717.61	960	\$124,737,318	\$6,914,499.64
61 Educational Services	68	\$31,575,659	\$1,736,530.75	69	\$28,477,503	\$1,566,411.42
62 Health Care & Social Assistance	280	\$7,750,996	\$427,304.99	249	\$7,331,128	\$407,456.74
71 Arts, Entertainment & Recreation	203	\$61,191,083	\$3,365,509.57	191	\$56,986,625	\$3,135,651.08
72 Accommodation & Food Services	834	\$392,184,949	\$21,640,572.43	793	\$385,041,576	\$21,219,267.83
81 Other Services	1,640	\$119,403,341	\$6,570,532.80	1,594	\$122,615,662	\$6,753,878.62
92 Public Administration	45	\$2,453,059	\$134,918.25	46	\$2,186,888	\$120,290.10
99 Unclassified	112	\$1,124,101	\$61,792.12	134	\$2,748,826	\$151,191.91
<b>Total</b>	<b>11,360</b>	<b>\$3,360,670,999</b>	<b>\$184,895,357.10</b>	<b>10,980</b>	<b>\$3,249,242,809</b>	<b>\$178,913,060.91</b>
<b>Lincoln County</b>						
11 Agriculture, Forestry, Fishing & Hunting	40	\$680,863	\$37,451.33	43	\$686,192	\$43,510.75
22 Utilities	D	D	D	D	D	D
23 Construction	184	\$15,683,327	\$868,152.22	175	\$16,473,506	\$911,143.31
31-33 Manufacturing	25	\$1,529,695	\$84,133.45	31	\$2,472,505	\$135,987.92
42 Wholesale Trade	46	\$15,389,017	\$859,807.44	47	\$14,361,088	\$789,859.87
44-46 Retail Trade	636	\$216,482,959	\$11,904,253.11	627	\$192,872,557	\$10,608,828.14
48-49 Transportation & Warehousing	41	\$3,633,180	\$199,825.10	46	\$3,367,088	\$185,254.95
51 Information	22	\$17,543,151	\$964,854.49	22	\$16,114,454	\$886,295.19
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	15	\$2,083,270	\$114,579.95	13	\$2,395,214	\$131,736.88
54 Professional, Scientific & Technical Services	27	\$903,803	\$49,709.58	22	\$641,773	\$35,297.59
56 Admin, Support, Waste Mgt & Remed Serv	104	\$4,435,325	\$241,735.19	107	\$5,072,624	\$278,642.41
61 Educational Services	13	\$64,529	\$3,549.67	11	\$97,030	\$5,336.81
62 Health Care & Social Assistance	40	\$573,217	\$31,526.97	39	\$535,285	\$29,449.84
71 Arts, Entertainment & Recreation	31	\$4,192,773	\$230,049.55	33	\$4,141,703	\$227,793.75
72 Accommodation & Food Services	151	\$57,698,549	\$3,177,384.49	144	\$52,236,353	\$2,872,705.68
81 Other Services	303	\$20,417,416	\$1,123,056.52	291	\$19,901,907	\$1,096,812.76
92 Public Administration	11	\$1,166,629	\$64,164.36	11	\$1,179,461	\$65,051.08
99 Unclassified	16	\$653,197	\$35,925.84	17	\$603,454	\$33,190.01
<b>Total</b>	<b>1,725</b>	<b>\$405,693,577</b>	<b>\$22,325,873.71</b>	<b>1,700</b>	<b>\$371,561,936</b>	<b>\$20,442,898.91</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Logan County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	17	\$1,326,519	\$72,961.32	17	\$1,179,446	\$64,868.22
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	11	\$105,039	\$5,777.17	13	\$106,845	\$5,876.20
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>56</b>	<b>\$2,257,527</b>	<b>\$124,164.41</b>	<b>64</b>	<b>\$2,237,984</b>	<b>\$123,089.52</b>
<b>Loup County</b>						
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	11	\$261,898	\$14,403.52	12	\$249,072	\$13,697.85
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>34</b>	<b>\$638,912</b>	<b>\$35,140.42</b>	<b>36</b>	<b>\$701,939</b>	<b>\$38,606.85</b>
<b>Madison County</b>						
11 Agriculture, Forestry, Fishing & Hunting	44	\$1,561,912	\$85,905.39	41	\$1,437,823	\$79,080.28
22 Utilities	14	\$48,725,288	\$2,679,800.99	13	\$45,282,039	\$2,490,557.47
23 Construction	224	\$21,607,464	\$1,188,020.69	218	\$16,890,543	\$884,167.44
31-33 Manufacturing	73	\$9,009,340	\$495,514.61	75	\$7,652,881	\$529,955.65
42 Wholesale Trade	50	\$29,849,650	\$1,641,421.53	50	\$29,402,171	\$1,617,080.62
44-46 Retail Trade	652	\$275,986,732	\$15,163,214.06	648	\$270,693,472	\$15,638,644.05
48-49 Transportation & Warehousing	83	\$520,674	\$29,565.77	79	\$498,103	\$28,695.79
51 Information	24	\$8,422,778	\$463,252.26	26	\$8,728,300	\$480,256.64
52 Finance & Insurance	12	\$157,263	\$8,649.52	12	\$225,312	\$12,392.29
53 Real Estate & Rental & Leasing	23	\$2,048,104	\$112,407.10	19	\$2,151,470	\$118,323.27
54 Professional, Scientific & Technical Services	45	\$2,167,682	\$119,217.30	35	\$2,189,411	\$120,417.18
56 Admin, Support, Waste Mgt & Remed Serv	138	\$9,213,995	\$508,513.58	137	\$8,903,192	\$489,161.98
61 Educational Services	D	D	D	10	\$1,320,040	\$72,602.23
62 Health Care & Social Assistance	68	\$909,137	\$50,009.80	53	\$864,547	\$47,550.43
71 Arts, Entertainment & Recreation	30	\$11,393,348	\$626,626.84	27	\$11,237,623	\$618,388.42
72 Accommodation & Food Services	137	\$42,443,418	\$2,334,414.04	133	\$40,779,325	\$2,247,709.03
81 Other Services	317	\$22,311,378	\$1,233,409.69	312	\$23,328,015	\$1,288,951.47
92 Public Administration	D	D	D	10	\$4,450,626	\$244,668.53
99 Unclassified	28	\$229,258	\$12,609.12	23	\$201,695	\$11,093.03
<b>Total</b>	<b>1,978</b>	<b>\$493,328,764</b>	<b>\$27,129,738.73</b>	<b>1,921</b>	<b>\$476,236,588</b>	<b>\$27,019,695.80</b>
<b>McPherson County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
44-46 Retail Trade	10	\$154,805	\$8,514.24	11	\$171,585	\$9,437.14
61 Educational Services	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>37</b>	<b>\$399,410</b>	<b>\$21,967.61</b>	<b>36</b>	<b>\$537,074</b>	<b>\$29,539.15</b>
<b>Merrick County</b>						
11 Agriculture, Forestry, Fishing & Hunting	23	\$1,389,704	\$76,433.84	25	\$1,349,011	\$74,248.69
22 Utilities	D	D	D	D	D	D
23 Construction	35	\$2,310,630	\$127,084.98	33	\$2,805,628	\$154,589.98
31-33 Manufacturing	20	\$2,031,622	\$111,740.86	18	\$2,212,768	\$121,702.32
42 Wholesale Trade	13	\$1,724,054	\$94,823.08	13	\$1,804,417	\$99,243.06
44-46 Retail Trade	171	\$13,630,511	\$749,638.05	168	\$13,692,492	\$752,379.77
48-49 Transportation & Warehousing	18	\$114,666	\$6,306.64	20	\$104,668	\$5,756.75
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	18	\$288,428	\$15,881.06	19	\$265,138	\$14,602.30
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	12	\$962,981	\$52,959.21	14	\$972,083	\$53,509.54
72 Accommodation & Food Services	28	\$4,293,435	\$236,147.79	26	\$4,144,060	\$227,924.59
81 Other Services	68	\$1,975,694	\$108,077.86	70	\$2,028,730	\$110,279.47
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	\$637,307	\$35,051.93	10	\$623,564	\$34,296.03
<b>Total</b>	<b>445</b>	<b>\$34,241,939</b>	<b>\$1,883,309.75</b>	<b>445</b>	<b>\$35,042,958</b>	<b>\$1,927,645.73</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Morrill County</b>						
11 Agriculture, Forestry, Fishing & Hunting	11	\$88,535	\$2,453.09	13	\$87,030	\$4,786.85
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	18	\$1,368,092	\$75,463.82	17	\$1,045,014	\$57,491.16
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	11	\$1,144,503	\$62,947.81	11	\$1,192,887	\$65,608.91
44-46 Retail Trade	111	\$9,173,406	\$504,353.63	99	\$8,694,287	\$478,243.69
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	\$923,860	\$50,812.42	12	\$932,780	\$51,303.06
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	30	\$2,654,487	\$146,027.76	30	\$2,606,429	\$143,299.08
81 Other Services	42	\$1,559,421	\$85,779.20	37	\$1,637,242	\$89,783.26
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>276</b>	<b>\$23,753,260</b>	<b>\$1,306,431.42</b>	<b>259</b>	<b>\$22,887,317</b>	<b>\$1,258,767.04</b>
<b>Nance County</b>						
11 Agriculture, Forestry, Fishing & Hunting	13	\$394,180	\$21,679.91	10	\$248,111	\$13,646.16
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	27	\$702,116	\$38,617.78	26	\$700,964	\$38,552.34
42 Wholesale Trade	D	D	D	10	\$108,636	\$5,975.04
44-46 Retail Trade	66	\$3,755,289	\$206,524.04	63	\$3,766,648	\$207,106.72
48-49 Transportation & Warehousing	12	\$926,885	\$50,978.76	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	\$1,605,654	\$88,311.44	21	\$1,622,354	\$92,118.12
81 Other Services	45	\$1,152,892	\$63,406.97	49	\$1,134,135	\$62,378.69
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>234</b>	<b>\$13,590,623</b>	<b>\$747,485.94</b>	<b>231</b>	<b>\$13,326,240</b>	<b>\$735,977.99</b>
<b>Nemaha County</b>						
11 Agriculture, Forestry, Fishing & Hunting	13	\$215,812	\$11,869.23	13	\$199,244	\$10,958.43
22 Utilities	D	D	D	D	D	D
23 Construction	32	\$1,697,011	\$93,322.20	25	\$1,229,114	\$67,601.95
31-33 Manufacturing	14	\$2,560,866	\$142,446.53	12	\$3,450,840	\$189,796.35
42 Wholesale Trade	13	\$2,021,325	\$111,172.94	13	\$2,903,099	\$159,670.52
44-46 Retail Trade	151	\$15,510,219	\$860,502.94	150	\$15,324,686	\$842,784.92
48-49 Transportation & Warehousing	11	\$384,015	\$21,120.87	10	\$298,586	\$17,581.99
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	20	\$1,108,742	\$60,981.12	21	\$1,024,794	\$56,363.89
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	\$455,930	\$27,672.44	10	\$358,141	\$25,398.10
72 Accommodation & Food Services	45	\$4,379,608	\$251,454.36	42	\$3,882,504	\$214,399.37
81 Other Services	67	\$1,500,360	\$83,721.03	66	\$1,561,261	\$85,869.86
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>418</b>	<b>\$36,482,194</b>	<b>\$2,019,909.55</b>	<b>403</b>	<b>\$36,348,272</b>	<b>\$2,001,188.14</b>
<b>Nuckolls County</b>						
11 Agriculture, Forestry, Fishing & Hunting	22	\$409,879	\$22,546.06	23	\$432,022	\$23,761.90
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	30	\$674,235	\$38,883.41	28	\$676,411	\$39,575.97
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	120	\$11,459,059	\$630,250.06	123	\$11,303,041	\$621,826.53
48-49 Transportation & Warehousing	14	\$13,539	\$744.68	14	\$0	\$0.00
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	\$617,391	\$33,956.64	13	\$603,104	\$33,170.81
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	\$2,641,380	\$145,276.09	16	\$2,494,017	\$137,153.31
81 Other Services	80	\$3,462,844	\$191,677.40	78	\$3,594,179	\$197,777.62
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>330</b>	<b>\$30,473,922</b>	<b>\$1,679,219.88</b>	<b>337</b>	<b>\$29,796,738</b>	<b>\$1,646,633.20</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Otoe County</b>						
11 Agriculture, Forestry, Fishing & Hunting	24	\$520,561	\$28,631.10	23	\$476,203	\$26,016.42
22 Utilities	D	D	D	D	D	D
23 Construction	97	\$5,064,038	\$279,038.59	94	\$4,394,739	\$244,946.99
31-33 Manufacturing	32	\$6,780,052	\$374,823.60	30	\$6,502,166	\$357,774.96
42 Wholesale Trade	23	\$5,105,341	\$280,794.05	18	\$3,647,926	\$197,504.51
44-46 Retail Trade	260	\$38,934,686	\$2,140,633.28	266	\$39,607,460	\$2,177,442.47
48-49 Transportation & Warehousing	35	\$379,625	\$20,879.76	34	\$397,927	\$21,883.86
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	10	\$124,107	\$7,159.87	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	49	\$1,460,957	\$79,985.10	50	\$1,719,790	\$93,922.40
62 Health Care & Social Assistance	13	\$62,868	\$3,457.45	14	\$50,548	\$6,607.77
71 Arts, Entertainment & Recreation	17	\$2,247,701	\$123,602.50	15	\$2,475,342	\$136,146.87
72 Accommodation & Food Services	76	\$17,649,296	\$972,262.30	71	\$17,201,021	\$945,990.71
81 Other Services	133	\$5,018,477	\$276,310.07	124	\$4,847,742	\$266,378.63
92 Public Administration	D	D	D	10	\$1,129,462	\$62,120.86
99 Unclassified	12	\$400,663	\$22,036.50	14	\$456,222	\$25,092.22
<b>Total</b>	<b>821</b>	<b>\$103,656,959</b>	<b>\$5,706,287.37</b>	<b>801</b>	<b>\$100,252,852</b>	<b>\$5,520,511.46</b>
<b>Pawnee County</b>						
11 Agriculture, Forestry, Fishing & Hunting	10	\$129,827	\$7,140.18	10	\$160,805	\$8,844.31
22 Utilities	D	D	D	D	D	D
23 Construction	19	\$490,840	\$27,896.98	19	\$375,489	\$20,661.39
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	41	\$2,286,922	\$125,855.50	46	\$2,136,664	\$117,516.46
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	\$757,427	\$41,658.51	12	\$874,006	\$48,070.36
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	17	\$1,115,060	\$61,236.53	15	\$1,121,698	\$61,694.44
81 Other Services	45	\$937,087	\$51,525.78	47	\$950,614	\$52,238.22
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>189</b>	<b>\$7,741,189</b>	<b>\$426,643.83</b>	<b>185</b>	<b>\$7,333,987</b>	<b>\$403,370.56</b>
<b>Perkins County</b>						
11 Agriculture, Forestry, Fishing & Hunting	11	\$89,458	\$4,920.23	15	\$114,886	\$6,318.76
22 Utilities	D	D	D	D	D	D
23 Construction	25	\$5,976,565	\$328,920.35	21	\$5,979,134	\$328,855.81
31-33 Manufacturing	10	\$219,394	\$12,066.84	11	\$219,983	\$12,077.00
42 Wholesale Trade	14	\$1,604,835	\$88,266.03	15	\$1,571,426	\$86,428.67
44-46 Retail Trade	72	\$4,727,497	\$260,004.20	64	\$4,622,138	\$254,100.24
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	12	\$570,834	\$31,396.08	12	\$547,814	\$30,129.48
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	\$876,878	\$48,477.01	13	\$775,733	\$43,678.61
81 Other Services	40	\$2,280,510	\$125,428.54	40	\$2,300,193	\$126,510.66
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>232</b>	<b>\$23,341,456</b>	<b>\$1,284,254.68</b>	<b>222</b>	<b>\$22,163,095</b>	<b>\$1,220,079.97</b>
<b>Phelps County</b>						
11 Agriculture, Forestry, Fishing & Hunting	25	\$3,413,988	\$188,869.63	27	\$3,483,922	\$191,615.98
22 Utilities	D	D	D	D	D	D
23 Construction	62	\$8,423,718	\$510,586.63	63	\$7,369,455	\$405,318.97
31-33 Manufacturing	19	\$368,677	\$20,277.27	22	\$296,134	\$25,547.59
42 Wholesale Trade	22	\$8,706,661	\$534,964.53	24	\$7,994,716	\$439,709.64
44-46 Retail Trade	189	\$23,440,799	\$1,291,812.52	197	\$23,148,754	\$1,274,819.92
48-49 Transportation & Warehousing	22	\$189,978	\$10,448.84	20	\$127,965	\$7,038.11
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	10	\$310,754	\$17,091.68	12	\$355,724	\$19,564.73
56 Admin, Support, Waste Mgt & Remed Serv	49	\$1,944,919	\$110,100.88	53	\$1,773,432	\$97,668.39
62 Health Care & Social Assistance	11	\$119,140	\$7,219.77	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	11	\$295,497	\$16,252.47
72 Accommodation & Food Services	43	\$7,822,594	\$430,211.18	43	\$7,425,933	\$410,766.73
81 Other Services	107	\$5,713,766	\$315,212.13	111	\$5,946,554	\$326,999.27
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>598</b>	<b>\$70,873,034</b>	<b>\$3,955,526.97</b>	<b>622</b>	<b>\$68,524,504</b>	<b>\$3,782,038.56</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.



**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Pierce County</b>						
11 Agriculture, Forestry, Fishing & Hunting	19	\$1,090,137	\$59,957.59	22	\$869,668	\$47,831.85
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	42	\$2,498,803	\$137,457.06	37	\$2,301,937	\$126,216.61
31-33 Manufacturing	12	\$3,384,164	\$186,129.20	11	\$3,132,761	\$172,176.86
42 Wholesale Trade	14	\$843,803	\$46,517.11	14	\$878,738	\$48,324.64
44-46 Retail Trade	127	\$10,851,480	\$596,789.82	124	\$10,825,107	\$598,317.88
48-49 Transportation & Warehousing	21	\$77,054	\$4,237.99	23	\$63,336	\$3,483.52
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	18	\$424,331	\$23,337.77	19	\$470,338	\$25,867.33
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	22	\$1,990,362	\$110,464.14	21	\$1,951,017	\$107,309.53
81 Other Services	80	\$2,187,184	\$120,294.33	81	\$2,029,452	\$111,528.34
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>404</b>	<b>\$30,945,684</b>	<b>\$1,703,007.99</b>	<b>402</b>	<b>\$29,724,117</b>	<b>\$1,641,188.17</b>
<b>Platte County</b>						
11 Agriculture, Forestry, Fishing & Hunting	45	\$3,088,429	\$169,888.83	44	\$3,350,824	\$184,251.24
21 Mining	D	D	D	D	D	D
22 Utilities	12	\$31,527,059	\$1,733,988.44	11	\$28,077,006	\$1,544,235.55
23 Construction	195	\$19,807,737	\$1,096,269.28	179	\$19,965,366	\$1,114,431.49
31-33 Manufacturing	98	\$15,674,735	\$864,342.57	98	\$14,202,198	\$942,812.11
42 Wholesale Trade	48	\$20,180,434	\$1,110,558.28	50	\$15,735,247	\$865,702.22
44-46 Retail Trade	542	\$152,941,697	\$8,412,982.78	528	\$146,322,757	\$8,049,053.39
48-49 Transportation & Warehousing	61	\$4,502,204	\$247,626.48	61	\$4,537,372	\$274,028.17
51 Information	11	\$6,244,528	\$343,449.19	11	\$4,574,916	\$255,108.51
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	14	\$1,583,666	\$87,104.43	13	\$1,537,421	\$84,502.98
54 Professional, Scientific & Technical Services	32	\$1,805,949	\$99,736.55	26	\$1,160,666	\$61,324.70
56 Admin, Support, Waste Mgt & Remed Serv	78	\$7,435,360	\$408,766.37	89	\$7,683,916	\$423,321.64
61 Educational Services	10	\$164,610	\$9,053.60	10	\$130,553	\$7,180.63
62 Health Care & Social Assistance	23	\$440,144	\$24,207.97	23	\$434,723	\$23,909.83
71 Arts, Entertainment & Recreation	25	\$3,964,596	\$217,874.75	24	\$3,980,139	\$218,922.95
72 Accommodation & Food Services	133	\$38,110,428	\$2,104,008.75	116	\$36,069,519	\$1,993,127.21
81 Other Services	254	\$20,020,855	\$1,102,506.89	257	\$19,450,497	\$1,072,184.74
92 Public Administration	13	\$291,287	\$16,020.83	10	\$296,940	\$16,331.77
99 Unclassified	22	\$472,168	\$25,969.26	23	\$742,689	\$40,847.92
<b>Total</b>	<b>1,627</b>	<b>\$329,712,881</b>	<b>\$18,156,827.51</b>	<b>1,583</b>	<b>\$309,726,242</b>	<b>\$17,233,684.50</b>
<b>Polk County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	33	\$736,749	\$40,520.88	36	\$858,684	\$44,022.95
31-33 Manufacturing	12	\$1,976,053	\$108,692.05	11	\$2,460,950	\$135,352.14
42 Wholesale Trade	17	\$4,862,169	\$267,417.89	19	\$4,512,754	\$248,508.37
44-46 Retail Trade	100	\$4,548,072	\$252,992.39	105	\$4,388,232	\$241,280.49
48-49 Transportation & Warehousing	18	\$10,445	\$574.47	14	\$3,175	\$174.62
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	\$1,747,179	\$96,102.05	11	\$1,744,430	\$95,950.55
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	21	\$1,549,879	\$85,322.48	21	\$1,616,068	\$88,770.59
81 Other Services	58	\$1,676,395	\$92,203.14	60	\$1,596,187	\$87,698.19
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>316</b>	<b>\$29,017,860</b>	<b>\$1,595,985.24</b>	<b>318</b>	<b>\$27,970,708</b>	<b>\$1,535,060.29</b>
<b>Red Willow County</b>						
11 Agriculture, Forestry, Fishing & Hunting	29	\$1,923,415	\$105,820.88	24	\$1,893,897	\$104,144.25
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	67	\$3,655,892	\$201,371.57	62	\$3,067,756	\$168,613.76
31-33 Manufacturing	19	\$1,402,133	\$77,118.36	20	\$1,682,434	\$92,534.74
42 Wholesale Trade	22	\$7,579,876	\$416,893.63	21	\$6,572,825	\$361,505.76
44-46 Retail Trade	262	\$72,041,208	\$3,962,153.15	254	\$72,006,547	\$3,960,043.81
48-49 Transportation & Warehousing	12	\$3,402,330	\$187,128.21	D	D	D
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	14	\$235,521	\$12,702.39	10	\$288,104	\$15,845.54
56 Admin, Support, Waste Mgt & Remed Serv	42	\$1,862,249	\$102,822.26	41	\$1,746,063	\$95,549.53
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	18	\$143,662	\$9,943.84	15	\$111,391	\$6,105.65
71 Arts, Entertainment & Recreation	18	\$1,385,339	\$76,267.99	17	\$1,348,091	\$74,146.25
72 Accommodation & Food Services	47	\$13,233,276	\$729,957.39	48	\$13,299,205	\$734,658.51
81 Other Services	101	\$4,979,173	\$275,275.38	102	\$4,463,197	\$244,997.36
92 Public Administration	D	D	D	D	D	D
99 Unclassified	10	\$147,705	\$8,123.80	11	\$105,481	\$5,801.53
<b>Total</b>	<b>700</b>	<b>\$136,267,868</b>	<b>\$7,497,604.40</b>	<b>675</b>	<b>\$133,021,530</b>	<b>\$7,319,548.53</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.



**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Richardson County</b>						
11 Agriculture, Forestry, Fishing & Hunting	16	\$656,808	\$36,124.07	15	\$592,113	\$32,468.92
22 Utilities	D	D	D	D	D	D
23 Construction	44	\$2,013,418	\$110,737.65	43	\$2,113,712	\$116,253.76
31-33 Manufacturing	15	\$853,117	\$46,787.42	15	\$914,208	\$50,281.48
42 Wholesale Trade	17	\$4,275,644	\$235,161.11	18	\$4,308,407	\$236,972.31
44-46 Retail Trade	160	\$17,866,551	\$982,690.34	170	\$18,108,007	\$992,825.63
48-49 Transportation & Warehousing	24	\$134,677	\$7,407.09	22	\$160,453	\$8,824.99
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	21	\$976,339	\$53,698.65	19	\$762,534	\$42,029.99
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	\$335,407	\$18,409.82	12	\$359,454	\$19,770.79
72 Accommodation & Food Services	42	\$4,431,961	\$247,499.52	50	\$4,487,503	\$246,813.48
81 Other Services	96	\$2,941,788	\$165,176.81	94	\$3,192,694	\$174,638.65
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>491</b>	<b>\$41,757,291</b>	<b>\$2,303,795.52</b>	<b>501</b>	<b>\$42,709,253</b>	<b>\$2,349,013.00</b>
<b>Rock County</b>						
11 Agriculture, Forestry, Fishing & Hunting	10	\$716,168	\$39,389.31	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	10	\$416,545	\$22,880.02	11	\$434,550	\$23,524.15
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	40	\$2,316,887	\$129,405.17	43	\$2,432,956	\$133,812.64
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	11	\$426,418	\$23,453.16	D	D	D
81 Other Services	26	\$828,889	\$45,580.81	23	\$813,362	\$44,732.83
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>129</b>	<b>\$7,297,965</b>	<b>\$403,367.94</b>	<b>127</b>	<b>\$7,320,111</b>	<b>\$404,561.49</b>
<b>Saline County</b>						
11 Agriculture, Forestry, Fishing & Hunting	29	\$821,671	\$45,191.67	29	\$859,141	\$47,241.51
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	60	\$4,854,200	\$265,592.87	61	\$5,708,076	\$315,869.85
31-33 Manufacturing	17	\$688,386	\$37,861.32	13	\$391,297	\$21,521.34
42 Wholesale Trade	23	\$2,636,195	\$144,990.99	23	\$2,518,572	\$143,572.82
44-46 Retail Trade	251	\$26,493,833	\$1,456,802.32	242	\$26,613,965	\$1,463,394.30
48-49 Transportation & Warehousing	18	\$625,793	\$34,418.65	20	\$620,493	\$34,127.12
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	11	\$175,581	\$9,656.95
56 Admin, Support, Waste Mgt & Remed Serv	48	\$988,585	\$54,372.61	45	\$975,865	\$53,671.18
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	11	\$423,640	\$23,300.27	D	D	D
71 Arts, Entertainment & Recreation	12	\$1,334,589	\$73,402.54	13	\$1,737,613	\$95,532.08
72 Accommodation & Food Services	71	\$8,957,954	\$497,403.63	67	\$9,255,357	\$508,404.66
81 Other Services	123	\$4,060,438	\$223,538.89	129	\$4,114,087	\$226,056.09
92 Public Administration	D	D	D	D	D	D
99 Unclassified	12	\$166,544	\$9,159.92	12	\$150,192	\$8,260.65
<b>Total</b>	<b>722</b>	<b>\$62,326,938</b>	<b>\$3,369,607.03</b>	<b>709</b>	<b>\$62,758,038</b>	<b>\$3,465,978.77</b>
<b>Sarpy County</b>						
11 Agriculture, Forestry, Fishing & Hunting	48	\$7,484,895	\$411,214.09	46	\$6,812,249	\$376,739.77
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	506	\$62,725,020	\$3,473,084.43	480	\$54,931,532	\$3,060,707.77
31-33 Manufacturing	96	\$16,329,327	\$898,115.11	92	\$9,130,947	\$507,375.26
42 Wholesale Trade	68	\$64,378,902	\$3,540,939.20	64	\$56,488,659	\$3,108,977.75
44-46 Retail Trade	1,084	\$411,426,674	\$22,631,526.85	1,072	\$398,605,094	\$22,025,022.82
48-49 Transportation & Warehousing	79	\$1,138,335	\$65,469.59	99	\$1,394,047	\$78,877.57
51 Information	37	\$9,370,485	\$515,393.49	33	\$9,658,525	\$531,179.29
52 Finance & Insurance	17	\$1,321,461	\$72,519.06	14	\$1,296,893	\$71,329.32
53 Real Estate & Rental & Leasing	49	\$8,159,728	\$448,806.86	37	\$8,161,469	\$448,869.89
54 Professional, Scientific & Technical Services	182	\$8,013,607	\$441,271.98	149	\$6,606,862	\$363,257.26
56 Admin, Support, Waste Mgt & Remed Serv	306	\$16,000,551	\$882,069.73	297	\$14,623,568	\$813,471.01
61 Educational Services	12	\$277,117	\$15,241.48	14	\$186,886	\$10,278.75
62 Health Care & Social Assistance	38	\$738,171	\$40,599.57	34	\$780,544	\$43,180.18
71 Arts, Entertainment & Recreation	61	\$17,363,691	\$954,817.94	64	\$17,588,287	\$968,067.62
72 Accommodation & Food Services	265	\$115,315,333	\$6,348,587.61	252	\$111,598,169	\$6,138,010.37
81 Other Services	416	\$49,696,689	\$2,741,024.98	401	\$48,563,799	\$2,674,392.31
92 Public Administration	16	\$6,840,035	\$376,202.00	16	\$6,238,769	\$339,908.56
99 Unclassified	31	\$2,029,986	\$112,024.18	39	\$2,790,529	\$153,479.13
<b>Total</b>	<b>3,327</b>	<b>\$840,660,751</b>	<b>\$46,286,605.31</b>	<b>3,216</b>	<b>\$790,731,873</b>	<b>\$43,672,607.56</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Saunders County</b>						
11 Agriculture, Forestry, Fishing & Hunting	51	\$1,188,904	\$65,389.93	52	\$1,090,077	\$59,888.86
21 Mining	D	D	D	D	D	D
22 Utilities	15	\$8,299,413	\$456,468.29	15	\$7,371,129	\$404,464.53
23 Construction	148	\$5,485,972	\$301,678.12	137	\$4,936,251	\$274,740.88
31-33 Manufacturing	33	\$13,761,101	\$756,859.06	32	\$10,586,025	\$582,231.58
42 Wholesale Trade	31	\$3,510,307	\$193,035.46	29	\$3,209,367	\$176,550.01
44-46 Retail Trade	343	\$41,334,689	\$2,267,427.92	347	\$43,064,023	\$2,370,945.73
48-49 Transportation & Warehousing	38	\$1,884,075	\$103,623.23	40	\$1,839,857	\$101,192.53
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	16	\$1,130,940	\$62,202.42	18	\$1,068,461	\$58,765.95
56 Admin, Support, Waste Mgt & Remed Serv	57	\$858,941	\$47,242.29	59	\$1,049,598	\$57,727.70
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	13	\$2,616,136	\$143,887.96	14	\$2,930,597	\$161,182.61
72 Accommodation & Food Services	69	\$9,987,440	\$556,672.96	68	\$10,048,520	\$553,181.56
81 Other Services	170	\$5,552,055	\$305,833.62	167	\$5,655,507	\$311,044.07
92 Public Administration	10	\$767,320	\$42,202.76	10	\$754,808	\$41,654.87
99 Unclassified	15	\$158,103	\$8,694.63	14	\$140,907	\$7,749.92
<b>Total</b>	<b>1,037</b>	<b>\$98,177,513</b>	<b>\$5,407,376.10</b>	<b>1,028</b>	<b>\$94,760,766</b>	<b>\$5,218,878.07</b>
<b>Scotts Bluff County</b>						
11 Agriculture, Forestry, Fishing & Hunting	61	\$7,337,035	\$403,537.34	61	\$7,137,967	\$392,588.92
21 Mining	D	D	D	D	D	D
22 Utilities	11	\$38,731,178	\$2,130,050.93	11	\$37,263,643	\$2,049,500.49
23 Construction	206	\$12,576,870	\$691,630.70	181	\$14,342,647	\$788,734.05
31-33 Manufacturing	62	\$6,743,707	\$371,066.83	62	\$7,445,657	\$418,408.54
42 Wholesale Trade	57	\$23,040,690	\$1,267,200.27	61	\$19,647,035	\$1,080,588.55
44-46 Retail Trade	651	\$206,467,451	\$11,359,750.19	662	\$188,941,688	\$10,391,860.62
48-49 Transportation & Warehousing	74	\$565,390	\$31,092.51	75	\$741,688	\$40,793.03
51 Information	23	\$19,402,801	\$1,067,157.99	22	\$19,291,363	\$1,061,025.31
52 Finance & Insurance	12	\$135,268	\$7,439.89	13	\$144,317	\$7,937.53
53 Real Estate & Rental & Leasing	31	\$2,441,358	\$134,273.76	27	\$2,756,822	\$151,627.15
54 Professional, Scientific & Technical Services	44	\$2,653,359	\$145,935.74	31	\$2,471,063	\$135,908.27
56 Admin, Support, Waste Mgt & Remed Serv	108	\$3,584,070	\$197,130.52	102	\$3,265,420	\$174,281.24
61 Educational Services	D	D	D	10	\$688,883	\$37,888.63
62 Health Care & Social Assistance	51	\$1,438,943	\$79,142.18	43	\$1,152,377	\$63,379.77
71 Arts, Entertainment & Recreation	34	\$2,704,723	\$148,757.25	33	\$2,509,370	\$138,639.64
72 Accommodation & Food Services	167	\$43,210,373	\$2,381,542.85	163	\$42,107,989	\$2,305,493.85
81 Other Services	295	\$17,065,602	\$938,085.12	305	\$16,801,577	\$924,081.07
92 Public Administration	12	\$3,391,192	\$188,283.80	11	\$3,236,103	\$177,985.20
99 Unclassified	18	\$489,599	\$26,625.71	47	\$398,949	\$21,942.27
<b>Total</b>	<b>1,928</b>	<b>\$392,786,525</b>	<b>\$21,613,573.13</b>	<b>1,926</b>	<b>\$370,602,798</b>	<b>\$20,373,162.03</b>
<b>Seward County</b>						
11 Agriculture, Forestry, Fishing & Hunting	21	\$1,177,183	\$64,744.83	21	\$1,255,882	\$69,073.29
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	118	\$8,001,882	\$439,336.26	104	\$7,793,634	\$427,850.82
31-33 Manufacturing	32	\$1,472,585	\$80,992.47	33	\$1,601,549	\$88,054.98
42 Wholesale Trade	23	\$718,499	\$39,517.69	24	\$989,575	\$54,758.50
44-46 Retail Trade	280	\$39,343,910	\$2,163,926.14	267	\$35,898,041	\$1,973,457.72
48-49 Transportation & Warehousing	29	\$2,391,749	\$131,546.39	30	\$2,201,771	\$121,098.42
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	16	\$209,796	\$11,539.67	14	\$49,905	\$2,744.80
56 Admin, Support, Waste Mgt & Remed Serv	61	\$1,121,939	\$61,708.00	60	\$2,447,404	\$134,663.33
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	11	\$863,335	\$47,483.15	D	D	D
72 Accommodation & Food Services	45	\$9,431,897	\$519,913.73	48	\$9,496,687	\$521,550.61
81 Other Services	124	\$5,745,379	\$315,979.30	120	\$5,441,015	\$299,249.43
92 Public Administration	12	\$5,664,726	\$311,560.35	12	\$4,557,004	\$250,577.46
99 Unclassified	12	\$598,831	\$32,935.71	13	\$573,132	\$31,522.68
<b>Total</b>	<b>826</b>	<b>\$94,602,279</b>	<b>\$5,236,627.83</b>	<b>796</b>	<b>\$89,450,565</b>	<b>\$4,919,348.50</b>
<b>Sheridan County</b>						
11 Agriculture, Forestry, Fishing & Hunting	23	\$129,727	\$7,135.48	25	\$139,093	\$7,650.21
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	45	\$1,616,490	\$88,865.33	44	\$1,655,521	\$91,043.19
31-33 Manufacturing	13	\$979,001	\$53,845.19	12	\$1,035,066	\$56,928.75
42 Wholesale Trade	17	\$3,418,367	\$188,010.39	18	\$3,955,476	\$217,551.04
44-46 Retail Trade	137	\$20,779,468	\$1,142,856.64	143	\$19,330,415	\$1,062,993.67
48-49 Transportation & Warehousing	D	D	D	D	D	D
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	19	\$580,369	\$31,924.16	21	\$618,406	\$33,834.06
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	39	\$3,505,445	\$192,799.91	38	\$3,776,173	\$207,583.54
81 Other Services	73	\$1,687,604	\$92,813.04	76	\$1,611,407	\$88,664.06
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>410</b>	<b>\$37,700,833</b>	<b>\$2,073,549.45</b>	<b>423</b>	<b>\$37,385,512</b>	<b>\$2,056,206.38</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Sherman County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	18	\$379,438	\$20,869.21	17	\$312,356	\$17,179.98
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	68	\$3,185,632	\$175,043.96	69	\$3,500,867	\$192,515.35
48-49 Transportation & Warehousing	11	\$10,617	\$583.94	11	\$12,474	\$686.07
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	16	\$1,322,170	\$72,730.84	16	\$1,059,554	\$58,278.92
81 Other Services	33	\$930,241	\$51,163.42	29	\$813,455	\$44,740.82
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>185</b>	<b>\$8,505,678</b>	<b>\$467,813.88</b>	<b>182</b>	<b>\$8,361,868</b>	<b>\$459,904.35</b>
<b>Sioux County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	14	\$1,453,880	\$79,990.37	16	\$1,491,230	\$82,003.22
51 Information	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	D	D	D	D	D	D
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>41</b>	<b>\$2,024,284</b>	<b>\$111,978.35</b>	<b>43</b>	<b>\$1,994,472</b>	<b>\$109,696.64</b>
<b>Stanton County</b>						
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	20	\$724,083	\$24,805.63	18	\$879,012	\$51,465.78
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	60	\$2,967,106	\$163,191.08	60	\$3,391,205	\$186,392.57
48-49 Transportation & Warehousing	18	\$661,404	\$36,377.25	17	\$666,070	\$36,633.89
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	13	\$115,456	\$6,350.10	10	\$75,207	\$4,136.41
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	D	D	D
81 Other Services	32	\$839,075	\$46,149.50	30	\$796,499	\$43,807.10
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>193</b>	<b>\$12,163,445</b>	<b>\$653,973.05</b>	<b>187</b>	<b>\$12,706,961</b>	<b>\$701,984.09</b>
<b>Thayer County</b>						
11 Agriculture, Forestry, Fishing & Hunting	18	\$866,582	\$47,662.17	21	\$807,986	\$44,439.35
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	49	\$2,594,015	\$142,250.55	44	\$2,372,953	\$130,330.74
31-33 Manufacturing	16	\$658,837	\$34,123.18	15	\$673,002	\$37,015.25
42 Wholesale Trade	18	\$186,032	\$10,231.90	19	\$210,738	\$11,590.75
44-46 Retail Trade	120	\$9,752,481	\$536,459.37	134	\$10,088,067	\$554,846.18
48-49 Transportation & Warehousing	22	\$173,556	\$9,544.44	19	\$110,031	\$6,051.71
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	10	\$504,383	\$27,741.04
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	32	\$2,528,425	\$137,934.78	35	\$2,415,990	\$127,098.61
81 Other Services	78	\$2,895,223	\$159,233.46	78	\$2,953,847	\$164,688.91
92 Public Administration	14	\$2,551,258	\$140,319.54	14	\$2,390,065	\$131,454.29
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>415</b>	<b>\$28,334,809</b>	<b>\$1,556,304.81</b>	<b>427</b>	<b>\$28,093,996</b>	<b>\$1,545,173.46</b>
<b>Thomas County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	13	\$432,056	\$23,726.89	13	\$440,877	\$24,248.27
31-33 Manufacturing	D	D	D	D	D	D
44-46 Retail Trade	21	\$1,587,968	\$87,337.94	18	\$1,364,432	\$75,044.28
48-49 Transportation & Warehousing	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	D	D	D	10	\$978,010	\$53,790.99
81 Other Services	18	\$435,147	\$23,932.86	17	\$400,618	\$21,945.83
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>85</b>	<b>\$4,104,982</b>	<b>\$225,774.56</b>	<b>82</b>	<b>\$4,056,380</b>	<b>\$223,101.21</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County	2005	2005	2005	2004	2004	2004
Business Classification Code	Count	Net Taxable Sales	Nebraska Sales Tax	Count	Net Taxable Sales	Nebraska Sales Tax
<b>Thurston County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	14	\$655,004	\$36,044.02	12	\$967,692	\$53,028.32
31-33 Manufacturing	D	D	D	10	\$212,625	\$11,694.77
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	63	\$5,503,866	\$302,715.81	66	\$5,521,657	\$303,668.51
48-49 Transportation & Warehousing	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	15	\$1,601,319	\$88,134.74	13	\$1,629,342	\$89,613.82
81 Other Services	30	\$893,165	\$49,125.61	35	\$1,082,095	\$59,516.17
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>180</b>	<b>\$14,683,150</b>	<b>\$807,628.97</b>	<b>183</b>	<b>\$14,818,280</b>	<b>\$816,850.98</b>
<b>Valley County</b>						
11 Agriculture, Forestry, Fishing & Hunting	16	\$2,293,454	\$126,140.57	13	\$2,115,625	\$116,359.03
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	42	\$2,535,787	\$134,048.37	35	\$2,170,749	\$120,015.67
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	108	\$15,290,535	\$840,938.68	108	\$16,255,788	\$896,008.86
51 Information	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	24	\$600,870	\$33,048.25	22	\$718,726	\$39,530.14
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	38	\$3,267,774	\$182,311.27	30	\$3,226,172	\$180,079.94
81 Other Services	62	\$2,132,880	\$117,309.27	58	\$2,051,956	\$111,420.29
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>347</b>	<b>\$34,127,695</b>	<b>\$1,880,522.15</b>	<b>324</b>	<b>\$34,035,341</b>	<b>\$1,881,761.32</b>
<b>Washington County</b>						
11 Agriculture, Forestry, Fishing & Hunting	30	\$682,242	\$37,522.39	30	\$673,909	\$37,065.06
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	137	\$8,724,156	\$480,865.91	134	\$7,556,446	\$425,925.73
31-33 Manufacturing	35	\$4,170,292	\$229,021.85	35	\$4,530,139	\$249,155.19
42 Wholesale Trade	22	\$6,932,715	\$379,978.98	22	\$7,233,708	\$397,670.62
44-46 Retail Trade	249	\$41,260,178	\$2,269,650.50	240	\$42,469,628	\$2,340,383.19
48-49 Transportation & Warehousing	41	\$150,670	\$8,286.89	39	\$102,294	\$5,626.20
51 Information	13	\$23,954,315	\$1,324,211.32	13	\$24,010,425	\$1,320,573.40
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	29	\$1,881,936	\$103,272.07	25	\$1,840,897	\$196,785.60
56 Admin, Support, Waste Mgt & Remed Serv	68	\$4,119,485	\$252,465.88	67	\$3,642,401	\$200,221.16
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	12	\$854,771	\$47,012.59	13	\$920,554	\$50,630.60
72 Accommodation & Food Services	53	\$10,554,509	\$580,482.35	48	\$10,141,660	\$557,846.90
81 Other Services	108	\$4,437,323	\$253,826.65	101	\$4,190,950	\$235,649.76
92 Public Administration	D	D	D	D	D	D
99 Unclassified	11	\$133,844	\$7,361.42	11	\$34,468	\$1,895.74
<b>Total</b>	<b>837</b>	<b>\$115,736,222</b>	<b>\$6,400,721.43</b>	<b>809</b>	<b>\$114,225,914</b>	<b>\$6,398,202.30</b>
<b>Wayne County</b>						
11 Agriculture, Forestry, Fishing & Hunting	11	\$933,226	\$51,327.51	10	\$724,822	\$39,865.31
22 Utilities	D	D	D	D	D	D
23 Construction	68	\$2,478,214	\$136,387.61	67	\$2,080,684	\$132,464.67
31-33 Manufacturing	14	\$795,175	\$43,734.77	14	\$1,041,339	\$58,559.83
42 Wholesale Trade	12	\$1,890,121	\$103,956.73	11	\$2,074,379	\$114,091.02
44-46 Retail Trade	149	\$22,885,149	\$1,260,484.55	147	\$24,554,648	\$1,350,636.24
48-49 Transportation & Warehousing	13	\$1,693,729	\$93,154.91	12	\$1,785,822	\$98,219.41
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	24	\$2,039,443	\$112,157.97	23	\$2,130,029	\$120,946.69
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	37	\$6,992,606	\$384,614.64	32	\$6,867,506	\$380,260.13
81 Other Services	78	\$2,957,167	\$162,644.61	76	\$3,136,110	\$172,473.29
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>443</b>	<b>\$56,880,995</b>	<b>\$3,129,219.62</b>	<b>433</b>	<b>\$58,561,799</b>	<b>\$3,242,735.54</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.

**Table 3: Sales Tax Statistics by Nebraska Business Classification (cont.)**

County Business Classification Code	2005 Count	2005 Net Taxable Sales	2005 Nebraska Sales Tax	2004 Count	2004 Net Taxable Sales	2004 Nebraska Sales Tax
<b>Webster County</b>						
11 Agriculture, Forestry, Fishing & Hunting	14	\$1,107,257	\$60,770.10	12	\$1,292,040	\$71,058.94
21 Mining	D	D	D	D	D	D
22 Utilities	D	D	D	D	D	D
23 Construction	34	\$1,144,089	\$63,559.78	36	\$1,412,658	\$88,083.83
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	16	\$668,836	\$36,786.18	16	\$714,284	\$39,280.16
44-46 Retail Trade	65	\$5,499,627	\$302,482.09	68	\$5,628,944	\$309,592.46
51 Information	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	D	D	D	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	D	D	D	D	D	D
62 Health Care & Social Assistance	D	D	D	D	D	D
71 Arts, Entertainment & Recreation	D	D	D	D	D	D
72 Accommodation & Food Services	19	\$1,391,523	\$77,044.01	19	\$1,326,316	\$73,156.21
81 Other Services	49	\$1,894,140	\$104,119.06	45	\$1,610,113	\$88,550.64
92 Public Administration	D	D	D	D	D	D
99 Unclassified	D	D	D	D	D	D
<b>Total</b>	<b>256</b>	<b>\$18,448,655</b>	<b>\$1,015,182.15</b>	<b>255</b>	<b>\$18,368,692</b>	<b>\$1,024,227.07</b>
<b>Wheeler County</b>						
11 Agriculture, Forestry, Fishing & Hunting	D	D	D	D	D	D
23 Construction	D	D	D	D	D	D
31-33 Manufacturing	D	D	D	D	D	D
42 Wholesale Trade	D	D	D	D	D	D
44-46 Retail Trade	23	\$484,164	\$26,629.90	18	\$422,531	\$23,188.03
72 Accommodation & Food Services	13	\$879,723	\$52,237.19	11	\$807,094	\$44,401.93
81 Other Services	10	\$16,261	\$894.37	11	\$28,138	\$1,547.66
92 Public Administration	D	D	D	D	D	D
<b>Total</b>	<b>75</b>	<b>\$1,979,279</b>	<b>\$108,860.70</b>	<b>69</b>	<b>\$1,954,176</b>	<b>\$107,480.10</b>
<b>York County</b>						
11 Agriculture, Forestry, Fishing & Hunting	30	\$1,533,303	\$84,334.16	31	\$1,622,394	\$89,231.48
22 Utilities	D	D	D	D	D	D
23 Construction	77	\$11,419,770	\$627,938.26	73	\$9,214,093	\$506,777.04
31-33 Manufacturing	35	\$3,617,037	\$198,647.57	38	\$2,907,649	\$154,958.51
42 Wholesale Trade	33	\$14,887,409	\$818,807.98	33	\$14,071,003	\$781,650.37
44-46 Retail Trade	284	\$65,223,076	\$3,592,501.84	280	\$57,453,961	\$3,160,069.32
48-49 Transportation & Warehousing	32	\$615,887	\$33,873.94	38	\$289,117	\$15,902.07
51 Information	D	D	D	D	D	D
52 Finance & Insurance	D	D	D	D	D	D
53 Real Estate & Rental & Leasing	D	D	D	D	D	D
54 Professional, Scientific & Technical Services	12	\$444,146	\$24,771.01	D	D	D
56 Admin, Support, Waste Mgt & Remed Serv	46	\$10,521,684	\$578,958.33	49	\$11,258,273	\$619,099.22
61 Educational Services	D	D	D	D	D	D
62 Health Care & Social Assistance	15	\$824,423	\$45,343.42	12	\$810,786	\$44,593.33
71 Arts, Entertainment & Recreation	14	\$1,332,954	\$73,307.67	12	\$1,368,297	\$75,356.28
72 Accommodation & Food Services	66	\$23,327,987	\$1,283,038.55	62	\$22,665,360	\$1,246,646.92
81 Other Services	167	\$10,821,430	\$595,062.82	164	\$10,782,637	\$591,232.79
92 Public Administration	D	D	D	D	D	D
99 Unclassified	11	\$0	\$0.00	16	\$155,893	\$8,574.12
<b>Total</b>	<b>860</b>	<b>\$174,044,925</b>	<b>\$9,576,829.33</b>	<b>853</b>	<b>\$160,816,486</b>	<b>\$8,849,218.98</b>
<b>County Totals</b>						
11 Agriculture, Forestry, Fishing & Hunting	1,699	\$141,059,319	\$7,522,670.95	1,679	\$83,838,038	\$4,603,718.54
21 Mining	133	\$44,328,694	\$2,445,955.83	144	\$41,873,534	\$2,288,739.58
22 Utilities	552	\$1,744,317,928	\$96,016,492.32	553	\$1,783,548,101	\$98,076,971.99
23 Construction	9,502	\$934,402,214	\$51,462,388.01	8,930	\$873,216,160	\$48,002,937.97
31 Manufacturing - Food Products	507	\$46,981,620	\$2,600,598.00	509	\$42,855,586	\$2,357,048.06
32 Manufacturing - Wood Products	1,212	\$229,235,548	\$13,686,327.00	1,119	\$243,992,011	\$13,390,076.66
33 Manufacturing - Metal Products	978	\$295,968,507	\$16,183,866.00	1,072	\$269,243,685	\$14,814,509.18
42 Wholesale Trade	2,407	\$1,165,449,269	\$64,332,799.65	2,419	\$1,156,674,698	\$63,613,331.03
44 Retail Trade	10,428	\$5,977,966,735	\$329,199,205.50	10,120	\$5,158,978,489	\$290,564,930.48
45 Retail Trade	10,107	\$1,633,788,654	\$89,960,613.91	9,849	\$2,011,950,135	\$110,755,261.70
46 Retail Trade - Unclassifiable	5,699	\$1,130,439,116	\$62,247,848.30	6,155	\$1,167,269,036	\$64,362,099.20
48 Transportation	2,321	\$92,360,959	\$5,100,808.13	2,365	\$79,405,018	\$4,366,089.12
49 Warehousing	82	\$4,142,358	\$227,829.81	70	\$3,027,532	\$166,514.48
51 Information	860	\$801,390,714	\$44,046,519.67	825	\$794,910,739	\$43,729,545.29
52 Finance & Insurance	556	\$53,772,695	\$2,957,231.47	545	\$49,579,393	\$2,528,659.64
53 Real Estate & Rental & Leasing	803	\$119,978,398	\$6,682,590.65	702	\$120,342,264	\$6,631,934.01
54 Professional, Scientific & Technical Services	2,173	\$281,435,497	\$15,336,700.65	2,080	\$261,402,964	\$14,375,391.86
55 Management of Companies & Enterprises	35	\$2,896,179	\$159,290.50	32	\$1,495,080	\$82,229.84
56 Admin, Support, Waste Mgt & Remed Serv	5,485	\$515,887,718	\$28,228,299.35	5,384	\$508,084,258	\$27,968,582.33
61 Educational Services	396	\$62,582,827	\$3,441,714.59	386	\$59,038,881	\$3,246,637.95
62 Health Care & Social Assistance	1,536	\$35,209,604	\$1,937,146.86	1,401	\$35,013,447	\$1,929,970.23
71 Arts, Entertainment & Recreation	1,358	\$282,874,360	\$15,609,758.29	1,327	\$280,266,955	\$15,431,972.97
72 Accommodation & Food Services	6,595	\$2,201,265,354	\$121,365,948.00	6,317	\$2,108,800,863	\$116,134,074.50
81 Other Services	12,199	\$889,382,735	\$48,923,498.81	12,384	\$882,230,649	\$46,208,594.38
92 Public Administration	625	\$110,779,156	\$6,092,853.58	595	\$106,002,518	\$5,826,001.80
99 Unclassified	641	\$27,343,850	\$1,504,286.24	1,243	\$34,636,680	\$1,905,051.52
<b>County Totals</b>	<b>78,889</b>	<b>\$18,825,240,008</b>	<b>\$1,037,273,242.07</b>	<b>78,205</b>	<b>\$18,157,676,714</b>	<b>\$1,003,360,874.31</b>
Non Nebraska	14,742	\$2,865,964,477	\$158,602,054.50	14,911	\$2,575,663,639	\$142,833,171.01
<b>Nebraska Total</b>	<b>93,631</b>	<b>\$21,691,204,485</b>	<b>\$1,195,875,296.57</b>	<b>93,116</b>	<b>\$20,733,340,353</b>	<b>\$1,146,194,045.32</b>

D = Withheld to avoid disclosure of confidential information. Amounts are included in county totals.



**Table 4: City Sales and Use Tax Returned to Municipalities <sup>1</sup>**

City	2005	2004	Net Change	% Changed	Date Changed
Ainsworth	\$261,298	\$239,059	\$22,239	9.30%	
Albion	\$223,533	\$231,878	-\$8,345	-3.60%	
Alliance	\$1,469,162	\$1,364,676	\$104,486	7.66%	
Alma	\$117,476	\$113,946	\$3,530	3.10%	
Ashland	\$222,876	\$213,019	\$9,857	4.63%	
Atkinson	\$156,579	\$145,184	\$11,395	7.85%	
Auburn	\$391,118	\$366,534	\$24,584	6.71%	
Bassett	\$66,208	\$63,726	\$2,482	3.89%	
Bayard	\$80,921	\$75,535	\$5,386	7.13%	
Beatrice	\$2,643,679	\$2,741,261	-\$97,582	-3.56%	
Beaver City	\$12,108	\$0	\$12,108	0.00%	7/01/05
Bellevue	\$8,226,171	\$7,841,810	\$384,361	4.90%	
Bennington	\$142,174	\$136,939	\$5,235	3.82%	
Bertrand	\$40,756	\$39,962	\$794	1.99%	
Big Springs	\$35,578	\$39,845	-\$4,267	-10.71%	
Blair	\$1,550,178	\$1,580,016	-\$29,838	-1.89%	
Bloomfield	\$101,647	\$94,755	\$6,892	7.27%	
Blue Hill	\$75,230	\$86,083	-\$10,853	-12.61%	
Bridgeport	\$166,071	\$158,954	\$7,117	4.48%	
Broken Bow	\$503,667	\$487,630	\$16,037	3.29%	
Burwell	\$116,338	\$103,605	\$12,733	12.29%	
Cedar Rapids	\$33,256	\$31,703	\$1,553	4.90%	
Central City	\$305,869	\$302,056	\$3,813	1.26%	
Ceresco	\$123,296	\$131,920	-\$8,624	-6.54%	
Chadron	\$1,099,161	\$1,024,553	\$74,608	7.28%	
Chappell	\$73,716	\$73,214	\$502	0.69%	
Columbus	\$4,321,072	\$2,899,820	\$1,421,252	49.01%	4/01/05
Cortland	\$28,885	\$31,255	-\$2,370	-7.58%	
Cozad	\$593,317	\$611,139	-\$17,822	-2.92%	
Crawford	\$152,676	\$148,147	\$4,529	3.06%	
Creighton	\$139,515	\$116,687	\$22,828	19.56%	
Crete	\$591,247	\$574,455	\$16,792	2.92%	
Curtis	\$28,717	\$205	\$28,512	13883.74%	1/01/05
Dakota County	\$275,795	\$0	\$275,795	0.00%	1/01/05
David City	\$263,845	\$245,388	\$18,457	7.52%	
Diller	\$32,967	\$28,500	\$4,467	15.67%	
Douglas	\$15,332	\$30,519	-\$15,187	-49.76%	
Duncan	\$16,822	\$0	\$16,822	0.00%	4/01/05
Eagle	\$67,060	\$66,573	\$487	0.73%	
Edgar	\$42,226	\$43,583	-\$1,357	-3.11%	
Elgin	\$32,077	\$0	\$32,077	0.00%	7/01/05
Elkhorn	\$1,022,779	\$906,084	\$116,695	12.88%	
Elmwood	\$21,699	\$25,557	-\$3,858	-15.10%	
Eustis	\$40,407	\$38,764	\$1,643	4.24%	
Fairbury	\$654,077	\$651,813	\$2,264	0.35%	
Falls City	\$611,811	\$463,552	\$148,259	31.98%	
Farnam	\$4,575	\$0	\$4,575	0.00%	7/01/05
Fremont	\$5,000,540	\$5,058,379	-\$57,839	-1.14%	
Friend	\$88,517	\$95,932	-\$7,415	-7.73%	
Fullerton	\$102,144	\$103,307	-\$1,163	-1.13%	
Geneva	\$246,425	\$0	\$246,425	0.00%	4/01/05
Genoa	\$62,178	\$61,147	\$1,031	1.69%	
Gering	\$1,022,030	\$964,038	\$57,992	6.02%	
Gibbon	\$175,099	\$175,991	-\$892	-0.51%	
Gordon	\$267,333	\$243,583	\$23,750	9.75%	
Gothenburg	\$569,530	\$565,358	\$4,172	0.74%	
Grand Island	\$12,704,788	\$9,060,433	\$3,644,355	40.22%	
Gresham	\$7,048	\$7,529	-\$481	-6.39%	
Guide Rock	\$11,906	\$13,228	-\$1,322	-9.99%	
Harrison	\$32,101	\$27,081	\$5,020	18.54%	
Hastings	\$5,146,156	\$4,624,045	\$522,111	11.29%	
Hay Springs	\$67,987	\$74,507	-\$6,520	-8.75%	
Hebron	\$168,715	\$168,322	\$393	0.23%	
Hemingford	\$93,999	\$101,123	-\$7,124	-7.04%	
Henderson	\$130,818	\$107,973	\$22,845	21.16%	
Hildreth	\$24,849	\$21,220	\$3,629	17.10%	
Holdrege	\$1,021,355	\$980,315	\$41,040	4.19%	
Hooper	\$28,782	\$0	\$28,782	0.00%	7/01/05
Hubbell	\$6,315	\$9,148	-\$2,833	-30.97%	
Jansen	\$18,785	\$10,681	\$8,104	75.88%	
Kearney	\$5,660,297	\$5,363,983	\$296,314	5.52%	
Kimball	\$400,373	\$392,722	\$7,651	1.95%	
LaVista	\$2,434,521	\$2,444,717	-\$10,196	-0.42%	
Lewellen	\$22,734	\$22,475	\$259	1.15%	
Lexington	\$2,036,334	\$1,609,319	\$427,015	26.53%	
Lincoln	\$54,172,692	\$52,760,454	\$1,412,238	2.68%	
Louisville	\$125,796	\$102,319	\$23,477	22.94%	
Loup City	\$87,788	\$84,888	\$2,900	3.42%	
Lyons	\$112,608	\$109,938	\$2,670	2.43%	
Madison	\$190,300	\$138,548	\$51,752	37.35%	1/01/05
McCook	\$1,272,792	\$1,276,146	-\$3,354	-0.26%	
McCool Junction	\$42,931	\$7,715	\$35,216	456.47%	
Milford	\$148,794	\$153,768	-\$4,974	-3.24%	
Minden	\$307,334	\$319,694	-\$12,360	-3.87%	
Mitchell	\$158,697	\$135,095	\$23,602	17.47%	
Morrill	\$69,596	\$0	\$69,596	0.00%	4/01/05
Nebraska City	\$1,445,073	\$1,337,829	\$107,244	8.02%	
Neligh	\$157,480	\$160,437	-\$2,957	-1.84%	
Nelson	\$51,347	\$49,028	\$2,319	4.73%	
Newman Grove	\$70,377	\$64,954	\$5,423	8.35%	
Niobrara	\$37,751	\$41,293	-\$3,542	-8.58%	
Norfolk	\$6,707,409	\$6,572,096	\$135,313	2.06%	
North Bend	\$104,073	\$97,825	\$6,248	6.39%	
North Platte	\$6,150,592	\$5,599,719	\$550,873	9.84%	
O'Neill	\$469,198	\$485,066	-\$15,868	-3.27%	
Oakland	\$103,432	\$100,006	\$3,426	3.43%	
Odell	\$20,429	\$18,894	\$1,535	8.13%	
Ogallala	\$1,173,366	\$1,172,269	\$1,097	0.09%	
Omaha	\$114,155,319	\$109,863,922	\$4,291,397	3.91%	
Ord	\$315,804	\$286,635	\$29,169	10.18%	
Osceola	\$81,040	\$66,011	\$15,029	22.77%	
Oshkosh	\$118,630	\$110,503	\$8,127	7.35%	
Osmond	\$91,944	\$72,113	\$19,831	27.50%	
Oxford	\$53,852	\$61,596	-\$7,744	-12.57%	
Palmyra	\$26,174	\$0	\$26,174	0.00%	4/01/05
Papillion	\$2,883,374	\$2,748,397	\$134,977	4.91%	
Paxton	\$57,672	\$59,195	-\$1,523	-2.57%	
Peru	\$38,530	\$42,533	-\$4,003	-9.41%	
Petersburg	\$26,832	\$23,009	\$3,823	16.62%	
Pierce	\$83,643	\$0	\$83,643	0.00%	4/01/05
Plainview	\$129,713	\$148,510	-\$18,797	-12.66%	
Plattsmouth	\$608,420	\$596,542	\$11,878	1.99%	
Plymouth	\$59,206	\$50,941	\$8,265	16.23%	
Ravenna	-\$27,998	\$147,003	-\$175,001	-119.05%	
Red Cloud	\$100,631	\$104,842	-\$4,211	-4.02%	
Republican City	\$24,117	\$22,836	\$1,281	5.61%	
Rushville	\$74,498	\$79,188	-\$4,690	-5.92%	
Schuyler	\$335,010	\$323,576	\$11,434	3.53%	
Scottsbluff	\$4,673,840	\$4,303,527	\$370,313	8.60%	
S Sioux City	\$2,248,572	\$1,549,370	\$699,202	45.13%	1/01/05
Seward	\$878,319	\$799,572	\$78,747	9.85%	
Sidney	\$2,035,237	\$2,351,666	-\$316,429	-13.46%	
Silver Creek	\$31,160	\$32,041	-\$881	-2.75%	
Spencer	\$41,079	\$39,991	\$1,088	2.72%	
St. Paul	\$194,647	\$183,308	\$11,339	6.19%	
Stuart	\$52,516	\$49,491	\$3,025	6.11%	
Superior	\$236,649	\$230,094	\$6,555	2.85%	
Sutton	\$149,780	\$153,153	-\$3,373	-2.20%	
Syracuse	\$190,222	\$213,847	-\$23,625	-11.05%	
Tecumseh	\$333,504	\$302,776	\$30,728	10.15%	
Tekamah	\$243,596	\$248,792	-\$5,196	-2.09%	
Terrytown	\$37,866	\$43,327	-\$5,461	-12.60%	
Tiiden	\$104,646	\$103,522	\$1,124	1.09%	
Uehling	\$16,446	\$16,851	-\$405	-2.40%	
Valley	\$178,077	\$277,682	-\$99,605	-35.87%	
Verdigre	\$41,379	\$43,360	-\$1,981	-4.57%	
Wahoo	\$572,773	\$444,012	\$128,761	29.00%	4/01/05
Waterloo	\$153,396	\$145,681	\$7,715	5.30%	
Wausa	\$45,605	\$38,295	\$7,310	19.09%	
Wayne	\$484,834	\$457,739	\$27,095	5.92%	
Weeping Water	\$62,301	\$0	\$62,301	0.00%	4/01/05
Wilber	\$111,533	\$116,896	-\$5,363	-4.59%	
Wymore	\$87,083	\$83,734	\$3,349	4.00%	
York	\$2,756,530	\$2,350,040	\$406,490	17.30%	
<b>Total</b>	<b>\$273,124,482</b>	<b>\$257,050,558</b>	<b>\$16,073,924</b>	<b>6.25%</b>	

<sup>1</sup> Amounts actually remitted to municipalities after deducting refunds and the 3% administration fee.

## Chronology of Local Sales and Use Tax Rates for Nebraska

Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate
Ainsworth	4/1/93	1.0%	Falls City	10/1/97	1.0%	North Platte	10/1/76	1.0%
Albion	7/1/98	1.0%		10/1/04	1.5%		8/1/78	0.0%
Alliance	4/1/89	1.0%	Farnam	7/1/05	1.0%		4/1/79	1.0%
	7/1/00	0.0%	Fremont	4/1/95	0.5%		10/1/90	1.5%
	4/1/02	1.5%		7/1/97	1.0%	Oakland	4/1/90	1.0%
Alma	10/1/98	1.0%		10/1/99	1.5%	Odell	10/1/94	1.0%
Ashland	10/1/92	1.0%	Friend	4/1/03	1.0%	Ogallala	10/1/80	1.0%
Atkinson	4/1/99	0.5%	Fullerton	7/1/89	1.0%		7/1/89	1.5%
	10/1/03	1.0%	Geneva	4/1/05	1.5%	Omaha	11/1/69	0.5%
Auburn	10/1/93	1.0%	Genoa	10/1/02	1.0%		10/1/70	1.0%
	10/1/98	1.5%	Gering	10/1/90	1.0%		7/1/78	1.5%
	10/1/00	1.0%		4/1/03	1.5%	O'Neill	10/1/90	1.0%
Bassett	10/1/00	1.0%	Gibbon	4/1/97	1.0%	Ord	1/1/02	1.0%
Bayard	7/1/91	1.0%	Gordon	10/1/82	1.0%	Osceola	10/1/03	1.0%
Beatrice	4/1/87	1.0%	Gothenburg	4/1/87	0.5%	Oshkosh	10/1/82	1.0%
	4/1/93	1.5%		1/1/94	1.0%		10/1/95	1.5%
Beaver City	7/1/05	1.0%		1/1/98	1.5%	Osmond	4/1/02	1.0%
Bellevue	1/1/75	1.0%	Grand Island	4/1/90	1.0%	Oxford	10/1/98	1.0%
	4/1/87	1.5%		10/1/04	1.5%	Palmyra	4/1/05	1.0%
Bennington	4/1/91	1.0%	Gresham	4/1/03	0.5%	Papillion	4/1/89	1.5%
Bertrand	10/1/02	1.0%	Guide Rock	4/1/03	1.0%	Paxton	4/1/03	1.0%
Big Springs	10/1/00	1.0%	Harrison	10/1/92	1.0%	Peru	4/1/99	1.0%
Blair	4/1/93	0.5%	Hastings	1/1/90	1.0%	Petersburg	7/1/03	1.0%
	4/1/96	0.0%		4/1/99	1.5%	Pierce	4/1/05	1.0%
	10/1/98	1.0%		10/1/02	1.0%	Plainview	10/1/92	1.0%
	4/1/03	1.5%		4/1/03	1.5%		4/1/03	1.5%
Bloomfield	10/1/98	1.0%	Hay Springs	10/1/96	1.0%	Plattsmouth	10/1/02	1.0%
Blue Hill	4/1/97	1.0%		4/1/01	1.5%	Plymouth	10/1/92	1.0%
Bridgeport	10/1/89	1.0%	Hebron	4/1/03	1.0%	Ravenna	10/1/98	1.0%
Broken Bow	1/1/96	1.0%	Hemingford	10/1/92	1.0%	Red Cloud	4/1/97	1.0%
Burwell	1/1/04	1.0%		4/1/03	1.5%	Republican City	4/1/95	1.0%
Cedar Rapids	1/1/02	1.0%	Henderson	10/1/01	1.5%	Rushville	10/1/82	1.0%
Central City	10/1/97	1.0%	Hildreth	4/1/99	1.0%	St. Paul	10/1/00	1.0%
Ceresco	10/1/88	1.0%	Holdrege	4/1/93	1.0%	Schuyler	4/1/97	1.0%
	10/1/96	0.0%		7/1/02	1.5%	Scottsbluff	10/1/87	1.0%
	10/1/98	1.5%	Hooper	7/1/05	1.0%		10/1/95	1.5%
Chadron	10/1/84	1.0%	Hubbell	1/1/92	1.0%	Seward	4/1/03	1.0%
	4/1/89	1.5%	Jansen	7/1/01	1.0%	Sidney	10/1/80	1.0%
	10/1/92	1.0%	Kearney	10/1/90	1.0%		4/1/89	1.5%
	10/1/98	1.5%	Kimball	10/1/82	1.0%	Silver Creek	1/1/02	1.0%
	4/1/01	1.0%		10/1/98	1.5%	So. Sioux City	10/1/90	1.0%
	4/1/04	1.5%	LaVista	4/1/85	1.0%		10/1/93	0.0%
Chappell	4/1/83	1.0%		10/1/90	1.5%		4/1/00	1.0%
Columbus	4/1/95	1.0%	Lewellen	10/1/80	1.0%		1/1/05	1.5%
	4/1/01	1.5%	Lexington	4/1/89	1.0%	Spencer	4/1/01	1.0%
	4/1/03	1.0%		4/1/95	1.5%	Stuart	4/1/01	1.0%
	4/1/05	1.5%	Lincoln	1/1/70	0.5%	Superior	4/1/95	1.0%
Cortland	10/1/02	1.0%		10/1/72	1.0%	Sutton	4/1/99	1.0%
Cozad	4/1/89	0.5%		7/1/85	1.5%	Syracuse	10/1/02	1.0%
	1/1/92	1.0%	Louisville	4/1/01	1.0%	Tecumseh	10/1/98	1.5%
	10/1/99	1.5%	Loup City	4/1/99	1.0%	Tekamah	10/1/98	1.5%
Crawford	4/1/87	1.5%	Lyons	4/1/01	1.5%	Terrytown	1/1/88	1.0%
Creighton	4/1/95	1.0%	Madison	10/1/01	1.0%	Tilden	4/1/93	1.0%
Crete	4/1/87	1.0%		1/1/05	1.5%		10/1/00	1.5%
Curtis	10/1/92	1.0%	McCook	10/1/00	1.0%	Uehling	10/1/96	1.0%
	10/1/99	0.0%	McCool Junction	10/1/04	1.5%	Valley	10/1/90	1.5%
	1/1/05	0.5%	Milford	4/1/95	1.0%	Verdigre	4/1/97	1.0%
Dakota County	1/1/05	0.5%	Minden	4/1/93	1.0%	Wahoo	4/1/99	1.0%
David City	10/1/00	1.0%	Mitchell	10/1/96	1.0%		4/1/05	1.5%
Diller	10/1/96	1.0%		4/1/04	1.5%	Waterloo	4/1/87	1.0%
Douglas	7/1/91	1.0%	Morrill	4/1/05	1.0%	Wausa	10/1/02	1.0%
	7/1/99	1.5%	Nebraska City	10/1/86	1.0%	Wayne	10/1/94	1.0%
Duncan	4/1/05	1.0%		4/1/95	1.5%		10/1/99	0.0%
Eagle	1/1/88	1.0%	Neligh	4/1/99	1.0%		10/1/00	1.0%
Edgar	10/1/00	1.0%	Nelson	4/1/98	1.0%	Weeping Water	4/1/05	1.0%
Elgin	7/1/05	1.0%	Newman Grove	1/1/00	1.5%	Wilber	4/1/99	1.0%
Elkhorn	10/1/89	1.0%	Niobrara	4/1/97	1.0%	Wymore	4/1/97	1.0%
	4/1/04	1.5%	Norfolk	4/1/85	1.0%	York	4/1/99	1.5%
Elmwood	4/1/01	0.5%		1/1/03	1.5%			
Eustis	4/1/01	1.0%	North Bend	4/1/99	1.0%			
Fairbury	10/1/90	1.0%						
	4/1/99	1.5%						

# Miscellaneous Tax Report

Miscellaneous revenue sources accounted for \$211,266,426 of General Fund revenue for calendar year 2005. Cigarette tax, alcoholic beverages tax, pari-mutuel wagering tax, charitable gaming taxes, and a number of other miscellaneous taxes and fees are deposited in the General Fund. Another major source of General Fund revenue is interest from investment of state funds.

Many of these revenue sources are administered by agencies other than the Nebraska Department

of Revenue. For example, alcoholic beverages tax is administered by the Nebraska Liquor Control Commission and insurance premium tax is administered by the Department of Insurance. Other taxes and fees are administered by the Department of Motor Vehicles and the Secretary of State.

Statistics on the following non-General Fund revenue sources are also reported in this section: severance tax, conservation tax, litter fee, tire fee, state and county lodging tax, tobacco tax, and motor fuels taxes.

## Statistical Tables

### **Table 1 - Monthly General Fund Miscellaneous Tax Cash Receipts**

Monthly general fund miscellaneous tax cash receipts for 2005 and 2004 are reported in Table 1.

### **Table 2 - Alcoholic Beverage Gallons and Revenue**

Table 2 shows the alcoholic beverages tax revenue and gallons for 2005 as reported by the Nebraska Liquor Control Commission. A chronology of alcoholic beverage tax rates is also shown.

### **Table 3 - Alcoholic Beverage Gallons and Revenue, 1970 to 2005**

Total alcoholic beverage tax revenue and gallons for 1970 through 2005 are reported in Table 3. A graph displaying total gallons and tax revenue for 1996 through 2005 is also shown.

### **Table 4 - Cigarette Tax Receipts and Number of Packages Taxed**

Table 4 reports the sales of tax stamps and impressions, the number of packages taxed, and cigarette tax receipts for 1962 through 2005. A graph of total packages taxed and tax receipts for 1996 through 2005 is shown on page 72.

### **Table 5 - Tobacco Tax Revenue**

Table 5 reports tobacco tax receipts for 2003, 2004, and 2005.

### **Table 6 - 2005 Pari-mutuel Report**

Table 6 reports the pari-mutuel wagering tax for individual organizations conducting race meets in 2005. A chronology of the pari-mutuel tax rates is also shown.

### **Table 7 - Charitable Gaming Tax Receipts**

Monthly receipts from charitable gaming taxes are reported for 2002, 2003, 2004, and 2005 in Table 7.

### **Table 8 - 2005 Quarterly Reported Gaming Taxes**

Table 8 reports quarterly gaming taxes for bingo, pickle cards, city/county lotteries, and lotteries and raffles conducted by nonprofit organizations for 2005.

### **Table 9 - Mechanical Amusement Device Tax Receipts**

Monthly mechanical amusement device receipts for 2002, 2003, 2004, and 2005 are reported in Table 9.

### **Table 10 - Severance Tax Receipts**

Monthly severance tax receipts for 2002, 2003, 2004, and 2005 are reported in Table 10.

### **Table 11 - Conservation Tax Receipts**

Monthly conservation tax receipts for 2002, 2003, 2004, and 2005 are reported in Table 11.

### **Table 12 - Litter Fee Receipts**

Monthly litter fee receipts for 2003, 2004, and 2005 are reported in Table 12.

### **Table 13 - Tire Fee Receipts**

Monthly tire fee receipts for 2003, 2004, and 2005 are reported in Table 13.

### **Table 14 - Waste Reduction & Recycling Fee Receipts**

Monthly waste reduction and recycling fee receipts for 2002, 2003, 2004, and 2005 are reported in Table 14.

### **Table 15 - Documentary Stamp Tax Summary**

Documentary stamp tax receipts for 2005 are reported by county in Table 15.

### **Table 16 - State Lodging Tax Revenue**

Monthly state lodging tax for 2004 and 2005 is reported in Table 16. A graph of total state lodging tax for 1996 through 2005 is also shown.

### **Table 17 - Lodging Tax Returned to Counties**

Lodging tax collected by the Department of Revenue and remitted to counties in 2004 and 2005 is reported in Table 17. The lodging tax figures are amounts actually remitted to counties after deducting the three percent administration fee. A chronology of county lodging tax rates is also shown.

**Table 18 - Gasoline Net Taxable Gallons and Net Tax Due**

Gasoline net taxable gallons and net tax due for 2004 and 2005 are reported in Table 18.

**Table 19 - Gasohol Net Taxable Gallons and Net Tax Due**

Gasohol net taxable gallons and net tax due for 2004 and 2005 are reported in Table 19.

Graphs of the total net taxable gallons and net tax due for gasoline, gasohol, and diesel fuel from 1996 through 2005 are shown on page 82.

A chronology of motor fuels tax rates is shown on page 86.

**Table 20 - Diesel Fuel Net Taxable Gallons and Net Tax Due**

Diesel fuel net taxable gallons and net tax due for 2004 and 2005 are reported in Table 20.

**Table 21 - Aircraft Fuels Net Taxable Gallons and Net Tax Due**

Aircraft fuels net taxable gallons and net tax due for 2004 and 2005 are reported in Table 21.

**Table 22 - Compressed Fuel Net Taxable Gallons and Net Tax Due**

Compressed fuel net taxable gallons and net tax due for 2004 and 2005 are reported in Table 22.

**Table 23 - Petroleum Release Remedial Action Fee**

Statistics on the Petroleum Release Remedial Action Fee are displayed in Table 23. The total number of gallons of motor vehicle fuels and other petroleum products subject to the fee and the total amount due are shown for 2004 and 2005.

**Table 1:** Monthly General Fund Miscellaneous Tax Cash Receipts

Month	Gross Receipts		Net Receipts		Net Change	Percent Change
	2005	2004	2005	2004		
January	\$10,330,711	\$13,121,997	\$10,320,589	\$13,081,754	(\$2,761,165)	-21.11%
February	\$11,747,640	\$11,644,173	\$11,647,101	\$11,602,466	\$44,635	0.38%
March	\$23,700,922	\$30,097,195	\$23,645,589	\$30,096,736	(\$6,451,147)	-21.43%
April	\$26,872,370	\$29,207,264	\$26,872,181	\$29,191,710	(\$2,319,529)	-7.95%
May	\$12,062,520	\$10,364,958	\$11,762,772	\$10,270,945	\$1,491,827	14.52%
June	\$27,502,697	\$20,234,438	\$27,458,904	\$20,218,172	\$7,240,732	35.81%
July	\$17,593,603	\$28,218,264	\$17,473,758	\$28,190,755	(\$10,716,997)	-38.02%
August	\$57,883,434	\$9,348,093	\$57,832,763	\$9,131,479	\$48,701,284	533.33%
September	\$25,275,753	\$21,616,735	\$25,234,703	\$21,490,644	\$3,744,059	17.42%
October	\$10,445,572	\$11,208,520	\$10,442,218	\$11,207,685	(\$765,467)	-6.83%
November	\$15,383,634	\$11,911,202	\$15,375,141	\$11,907,701	\$3,467,440	29.12%
December	\$18,023,454	\$14,293,587	\$17,884,832	\$14,090,686	\$3,794,146	26.93%
<b>Total</b>	<b>\$256,822,310</b>	<b>\$211,266,426</b>	<b>\$255,950,550</b>	<b>\$210,480,734</b>	<b>\$45,469,816</b>	<b>21.60%</b>

# Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers.

The tax rate for beer is 31¢ per gallon. The tax rate for wine and other dilute alcoholic beverages, regardless of the alcoholic content, is \$.95 per gallon, except for wine produced in farm wineries. The rate for wine produced

in farm wineries is 6¢ per gallon. The tax rate for alcohol and spirits is \$3.75 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

**Table 2:** Alcoholic Beverage Gallons and Revenues for 2005

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Wine Gallons	Alcohol Spirits & Wine Revenues	Farm Winery Gallons	Farm Winery Revenue
January	3,461,306	\$1,061,645	238,504	256,618	\$1,126,788	5,199	\$309.13
February	2,995,925	\$920,103	149,160	142,877	\$688,143	1,370	\$81.48
March	3,186,005	\$977,805	164,163	159,566	\$759,555	1,922	\$114.15
April	3,908,409	\$1,199,519	192,304	198,565	\$900,639	1,995	\$118.60
May	3,569,593	\$1,095,476	175,841	147,654	\$791,680	1,921	\$114.16
June	4,476,296	\$1,373,784	193,768	172,782	\$881,866	3,037	\$180.16
July	4,233,533	\$1,299,271	203,414	175,660	\$920,466	4,256	\$252.55
August	4,074,887	\$1,250,579	178,070	147,928	\$798,256	3,590	\$213.58
September	4,321,582	\$1,326,293	219,044	182,451	\$986,163	4,215	\$249.69
October	3,711,302	\$1,138,999	167,841	156,079	\$770,158	3,061	\$183.10
November	3,313,472	\$1,016,901	252,339	231,869	\$1,158,967	3,198	\$189.97
December	3,170,346	\$973,087	199,385	222,425	\$945,707	3,906	\$232.05
<b>Total</b>	<b>44,422,656</b>	<b>\$13,633,461</b>	<b>2,333,833</b>	<b>2,194,474</b>	<b>\$10,728,388</b>	<b>37,670</b>	<b>\$2,238.62</b>

## Chronology of Alcoholic Beverage Tax Rates\*

Effective Date	Beer	Alcohol and Spirits	Light Wines**	Fortified Wines***
May 24, 1935	3.0¢	\$0.50	5.0¢	\$0.15
May 1, 1937	3.5¢	\$0.80	15.0¢	\$0.40
May 30, 1947	4.0¢	\$1.00	20.0¢	\$0.55
August 25, 1951	4.0¢	\$1.20	20.0¢	\$0.55
June 1, 1963	6.0¢	\$1.60	20.0¢	\$0.55
April 1, 1965	8.0¢	\$1.60	20.0¢	\$0.55
July 1, 1972	10.0¢	\$2.00	75.0¢	\$0.75
June 1, 1977	11.0¢	\$2.25	85.0¢	\$0.85
September 7, 1979	12.0¢	\$2.50	55.0¢	\$1.10
August 30, 1981	14.0¢	\$2.75	65.0¢	\$1.25
October 1, 1985	20.0¢	\$2.90	75.0¢	\$1.35
October 1, 1987	23.0¢	\$3.00	75.0¢	\$1.35
July 1, 2003	31.0¢	\$3.75	95.0¢	\$0.95

\* Tax per gallon

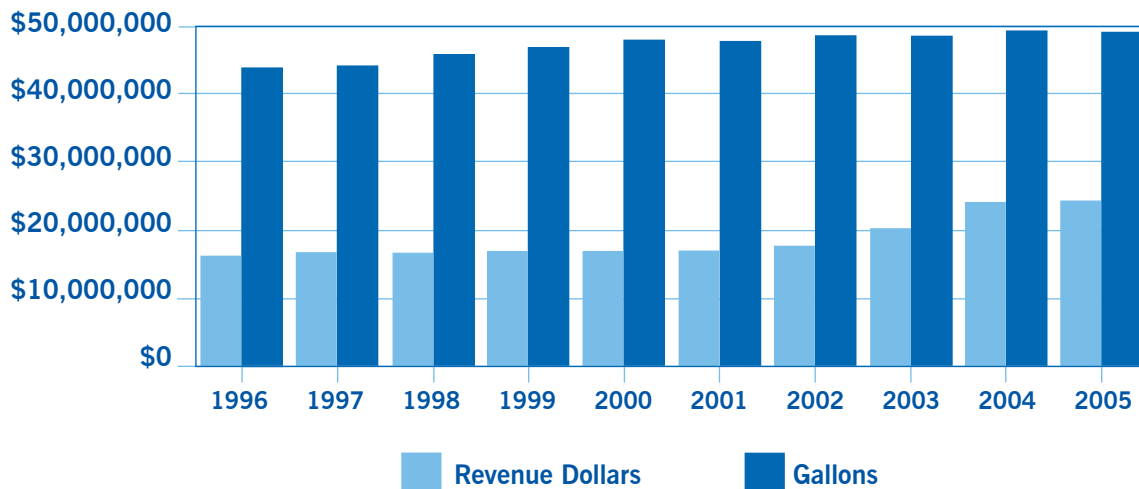
\*\* 14% or less alcohol

\*\*\* More than 14% alcohol



**Table 3:** Alcoholic Beverage Gallons and Revenues, 1970 through 2005

Year	Total Gallons	Percent Change	Total Tax Revenue	Percent Change
1970	34,460,020		\$6,452,124	
1971	35,900,734	4.18%	\$6,938,643	7.54%
1972	36,216,173	0.88%	\$7,740,112	11.55%
1973	37,704,578	4.11%	\$9,174,479	18.53%
1974	39,698,058	5.29%	\$9,803,725	6.86%
1975	40,233,818	1.35%	\$9,913,137	1.12%
1976	40,759,631	1.31%	\$10,089,809	1.78%
1977	43,687,138	7.18%	\$11,036,821	9.39%
1978	44,778,106	2.50%	\$11,820,991	7.11%
1979	45,966,132	2.65%	\$12,111,717	2.46%
1980	47,236,082	2.76%	\$12,763,015	5.38%
1981	47,424,970	0.40%	\$13,334,773	4.48%
1982	46,001,867	-3.00%	\$13,983,127	4.86%
1983	46,025,192	0.05%	\$13,734,083	-1.78%
1984	44,735,938	-2.80%	\$13,335,206	-2.90%
1985	43,507,016	-2.75%	\$13,509,274	1.31%
1986	43,103,172	-0.93%	\$15,360,046	13.70%
1987	43,327,253	0.52%	\$15,442,512	0.54%
1988	42,797,591	-1.22%	\$16,407,361	6.25%
1989	42,651,489	-0.34%	\$16,073,215	-2.04%
1990	42,730,707	0.19%	\$16,106,351	0.21%
1991	42,521,560	-0.49%	\$15,753,151	-2.19%
1992	42,329,652	-0.45%	\$15,781,515	0.18%
1993	42,525,344	0.46%	\$15,711,789	-0.44%
1994	43,647,949	2.64%	\$15,875,830	1.04%
1995	43,060,888	-1.34%	\$15,837,546	-0.24%
1996	43,738,834	1.57%	\$16,067,141	1.45%
1997	44,016,042	0.63%	\$16,679,930	3.81%
1998	45,703,481	3.83%	\$16,710,659	0.18%
1999	46,774,136	2.34%	\$17,034,546	1.94%
2000	47,794,986	2.18%	\$17,492,824	2.69%
2001	47,557,760	-0.50%	\$17,308,438	-1.05%
2002	48,582,719	2.16%	\$17,696,938	2.24%
2003	48,368,276	-0.44%	\$20,151,716	13.87%
2004	49,187,877	1.69%	\$23,957,776	18.89%
2005	48,988,633	-0.41%	\$24,364,088	1.70%

**Alcoholic Beverage Gallons and Revenues — 1995 to 2005**

# Cigarette Tax

Cigarette tax is imposed on persons distributing or selling cigarettes at wholesale in Nebraska. The tax is paid when the wholesaler purchases the tax stamps. Payment of the tax is evidenced by affixing a stamp or meter impression to each package of cigarettes sold or given away.

The cigarette tax rate is 64¢ on packages containing 20 or fewer cigarettes and 80¢ on packages containing 25 cigarettes. The basic rate is 3.2¢ per cigarette.

**Table 4: Cigarette Tax Receipts and the Number of Packages Taxed**

Year	Packs of 20	Packs of 25	Number of Packages Taxed	Cigarette Tax Receipts
1962	171,639,510		171,639,510	\$6,524,449
1963	167,848,500		167,848,500	\$8,117,806
1964	160,830,500		160,830,500	\$9,179,067
1965 <sup>1</sup>	159,993,520		159,993,520	\$11,276,852
1966	156,799,880		156,799,880	\$11,985,845
1967	157,925,000		157,925,000	\$12,010,375
1968	157,482,650		157,482,650	\$11,974,465
1969	156,718,050		156,718,050	\$11,905,706
1970	160,311,890		160,311,890	\$12,171,433
1971	158,751,536		158,751,536	\$17,117,404
1972 <sup>2</sup>	160,216,670		160,216,670	\$19,770,429
1973	166,876,790		166,876,790	\$20,553,919
1974	175,339,280		175,339,280	\$21,641,451
1975	179,988,280		179,988,280	\$22,215,027
1976	183,032,110		183,032,110	\$22,570,880
1977	183,027,490		183,027,490	\$22,517,276
1978	182,318,000		182,318,000	\$22,408,593
1979	181,476,000		181,476,000	\$22,309,681
1980	183,686,000		183,686,000	\$22,587,450
1981 <sup>3</sup>	187,025,800		187,025,800	\$23,649,402
1982 <sup>4</sup>	183,179,400		183,179,400	\$29,191,135
1983	168,006,600		168,006,600	\$28,595,286
1984 <sup>5</sup>	172,548,400	684,720	173,233,120	\$29,415,184
1985	163,060,790	3,274,200	166,334,990	\$28,315,502
1986 <sup>6</sup>	159,357,760	3,875,720	163,233,480	\$34,722,270
1987 <sup>7</sup>	152,580,500	3,197,880	155,778,380	\$37,260,345
1988	150,679,850	2,236,000	152,915,850	\$39,551,353
1989	142,697,760	1,770,600	144,468,360	\$37,249,529
1990	144,863,710	1,401,000	146,264,710	\$37,680,416
1991	144,123,330	1,108,400	145,231,730	\$37,412,210
1992	141,710,930	894,400	142,605,330	\$36,534,491
1993 <sup>8</sup>	137,752,500	617,626	138,370,126	\$39,656,428
1994	139,812,100	732,800	140,544,900	\$45,475,905
1995	140,483,000	636,200	141,119,200	\$45,799,985
1996	140,298,700	510,000	140,808,700	\$45,622,019
1997	137,969,700	505,500	138,475,200	\$45,636,583
1998	147,731,600	449,400	148,181,000	\$48,716,304
1999	130,014,000	315,600	130,329,600	\$43,077,698
2000	129,130,500	260,400	129,390,900	\$42,518,529
2001	126,525,000	187,200	126,712,200	\$41,632,726
2002 <sup>9</sup>	123,768,000	162,000	123,930,000	\$45,890,972
2003	107,404,500	181,200	107,585,700	\$67,712,816
2004	107,010,000	152,400	107,162,400	\$67,432,564
2005	106,459,500	108,000	106,567,500	\$66,958,401

<sup>1</sup> Cigarette tax rate increased from 6¢ to 8¢ per package on April 1, 1965.

<sup>2</sup> Cigarette tax rate increased from 8¢ to 13¢ per package on April 28, 1971.

<sup>3</sup> Cigarette tax rate increased from 13¢ to 14¢ per package on August 30, 1981.

<sup>4</sup> Cigarette tax rate increased from 14¢ to 18¢ per package on May 1, 1982.

<sup>5</sup> Cigarette tax rate for packages containing more than 20 cigarettes per package changed to .9¢ per cigarette, effective August 1, 1984.

<sup>6</sup> Cigarette tax rate increased from 18¢/22.5¢ to 23¢/28.75¢ per package on March 1, 1986.

<sup>7</sup> Cigarette tax rate increased from 23¢/28.75¢ to 27¢/33.75¢ per package on July 1, 1987.

<sup>8</sup> Cigarette tax rate increased from 27¢/33.75¢ to 34¢/42.5¢ per package on July 1, 1993.

<sup>9</sup> Cigarette tax rate increased from 34¢/42.5¢ to 64¢/80¢ per package on October 1, 2002.

# Distribution of Cigarette Tax Revenue

The Nebraska cigarette tax rate is 64¢ per package of cigarettes containing one to 20 cigarettes and 80¢ per package of cigarettes containing 25 cigarettes.

Minimum distributions have been established for the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health

and Human Services Finance and Support Fund, and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference.

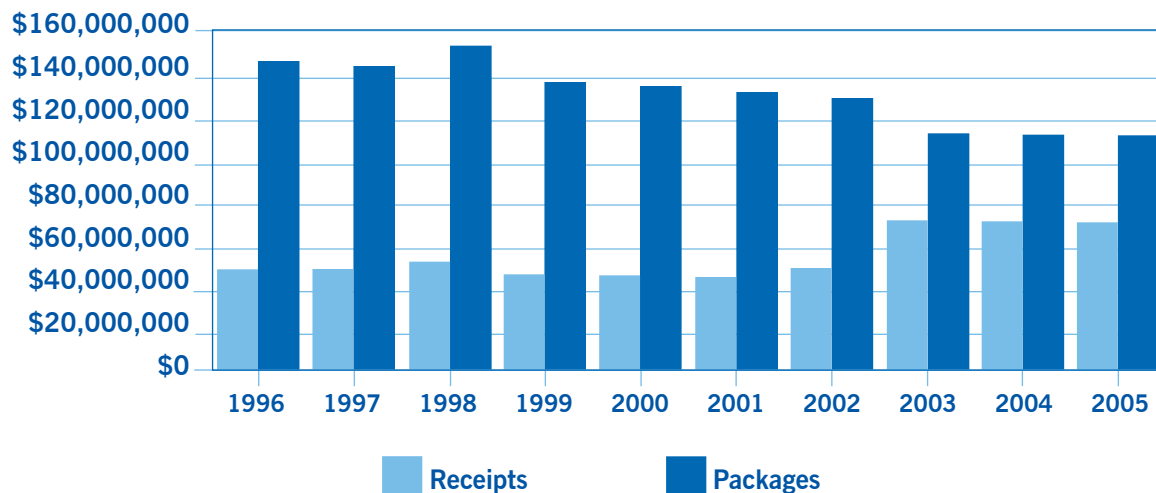
- 49 cents** Deposited in the General Fund. From July 1, 1994, through June 30, 2009, this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund. From July 1, 2003 through June 30, 2009, the amount is reduced by \$520,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund. Beginning October 1, 2004, the amount deposited in the General Fund increased from 21¢ to 49¢. The additional 28¢ was deposited into the Cash Reserve Fund before this date.
- 1 cent** Deposited in the Nebraska Outdoor Recreation Cash Fund
- 3 cents** Deposited in the Department of Health and Human Services Finance and Support Cash Fund
- 7 cents** Deposited to the Building Renewal Allocation Fund
- 2 cents** This portion is now a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha). This is effective until June 30, 2016.
- 2 cents** Deposited into the Information Technology Infrastructure Fund

**Table 5:** Tobacco Tax

Month	2005	2004	2003
January	\$371,347	\$424,291	\$373,123
February	\$449,260	\$353,020	\$371,859
March	\$367,893	\$376,429	\$322,882
April	\$444,413	\$457,601	\$424,068
May	\$399,756	\$402,771	\$395,261
June	\$509,744	\$434,104	\$422,621
July	\$476,703	\$454,912	\$460,767
August	\$425,440	\$436,960	\$390,103
September	\$490,289	\$487,376	\$379,559
October	\$431,145	\$423,887	\$423,269
November	\$504,963	\$399,331	\$408,096
December	\$385,147	\$433,219	\$371,801
<b>Totals</b>	<b>\$5,256,100</b>	<b>\$5,083,901</b>	<b>\$4,743,409</b>

Note: Tobacco taxes do not flow to the General Fund

## Cigarette Tax Receipts and Packages Taxed — 1996 to 2005



# Pari-Mutuel Wagering Tax

Pari-mutuel wagering tax is imposed for race meets other than those conducted on Nebraska State Fairground Property. Wagers placed at live meets, simulcast events, by telewagering, and by telephonic wagering are subject to tax. The tax applies to every corporation or association licensed to conduct horseracing within the state.

The tax rate is a two-tier system. The first \$10,000,000 of wagers are exempt. For wager amounts over \$10,000,000 and less than or equal to \$73,000,000, the tax rate is 2.5%. For amounts in excess of

\$73,000,000 the tax rate is 4%. A tax credit is allowed for capital improvements and maintenance of the premises within the race track enclosure. The credit claimed cannot exceed \$1,400,000 and is equal to 2% of the first \$70,000,000 of taxable wagers. An additional tax of .5% is imposed on wagers placed by telephone. The .5% tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. All other revenue is deposited in the General Fund.

**Table 6: 2005 Pari-Mutuel Report**

Organization	Live Race Meets	Nebraska Simulcast	Out-of-State Simulcast	Telephonic Wagering	Total	Amount Taxable	Tax and Fees Due	Tax Credit	Tax Paid
Hall County Improvement Assn.	\$4,430,184	\$570,601	\$11,281,940	\$0	\$16,282,725	\$6,282,725	\$157,067	\$125,654	\$31,414
Omaha Exposition & Racing, Inc.	\$536,497	\$2,690,199	\$53,811,094	\$0	\$57,037,790	\$47,037,790	\$1,175,945	\$940,756	\$235,189
ATOKAD Agriculture & Racing Assn.	\$133,577	\$347,377	\$3,470,965	\$0	\$3,951,919	\$18,130,482	\$0	\$0	\$0
Platte County Agricultural Society	\$1,450,360	\$600,834	\$5,438,455	\$0	\$7,489,649	\$0	\$0	\$0	\$0
Nebraska State Board of Agriculture	\$2,013,572	\$946,270	\$15,170,640	\$0	\$18,130,482	\$8,130,482	\$203,262	\$162,610	\$40,652
Horseman's Atokad	\$0	\$0	\$621,486	\$0	\$621,486	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$8,564,190</b>	<b>\$5,155,281</b>	<b>\$89,794,580</b>	<b>\$0</b>	<b>\$103,514,050</b>	<b>\$79,581,479</b>	<b>\$1,536,274</b>	<b>\$1,229,020</b>	<b>\$307,255</b>

## Chronology of Pari-Mutuel Wagering Tax Rates

Year	Live Race Meets	Nebraska Simulcast	Out-of-State Simulcast	Total	Amount Taxable	Tax Due	Tax Credit	Tax Paid
1990	\$65,976,048	\$46,121,266	\$13,083,748	<b>\$125,181,062</b>	\$73,113,450	\$1,462,269	\$1,462,269	\$0
1991	\$53,164,942	\$43,514,910	\$18,083,307	<b>\$114,763,159</b>	\$66,122,266	\$1,653,057	\$1,322,445	\$330,611
1992	\$53,478,580	\$43,405,104	\$21,385,065	<b>\$118,268,749</b>	\$69,848,538	\$1,746,213	\$1,396,971	\$349,243
1993	\$46,805,857	\$37,828,433	\$25,003,856	<b>\$109,638,146</b>	\$61,339,223	\$1,533,481	\$1,226,784	\$306,696
1994	\$28,504,850	\$8,213,455	\$48,267,613	<b>\$84,985,918</b>	\$64,985,918	\$1,624,648	\$1,299,718	\$324,930
1995	\$25,870,809	\$15,022,237	\$77,502,903	<b>\$118,395,949</b>	\$65,407,650	\$1,635,191	\$1,308,150	\$327,041
1996	\$10,226,390	\$8,742,475	\$71,067,296	<b>\$90,036,361</b>	\$42,244,246	\$1,056,107	\$844,885	\$211,222
1997	\$9,295,840	\$7,302,737	\$71,529,486	<b>\$88,128,063</b>	\$41,824,793	\$1,045,620	\$836,499	\$209,121
1998	\$7,965,015	\$5,014,469	\$92,111,131	<b>\$105,091,665</b>	\$59,490,425	\$1,487,261	\$1,189,788	\$297,445
1999	\$10,068,127	\$5,939,496	\$94,932,440	<b>\$110,940,063</b>	\$66,515,208	\$1,662,880	\$1,330,304	\$332,576
2000	\$9,504,065	\$5,571,353	\$96,598,644	<b>\$111,624,062</b>	\$66,905,993	\$1,672,650	\$1,338,120	\$334,530
2001	\$8,642,910	\$5,363,606	\$99,845,725	<b>\$113,852,241</b>	\$65,301,333	\$1,632,533	\$1,306,027	\$327,529
2002	\$8,741,849	\$5,603,053	\$98,694,397	<b>\$107,255,574</b>	\$73,569,576	\$1,839,148	\$1,471,300	\$373,878
2003	\$8,168,013	\$5,101,720	\$99,014,921	<b>\$112,284,654</b>	\$71,456,681	\$1,786,417	\$1,429,134	\$357,283
2004	\$8,625,870	\$5,005,855	\$93,721,191	<b>\$107,352,916</b>	\$64,222,737	\$1,605,569	\$1,284,455	\$321,115
2005	\$8,564,190	\$5,155,281	\$89,794,580	<b>\$103,514,050</b>	\$79,581,479	\$1,536,274	\$1,229,020	\$307,255

# Charitable Gaming Taxes

Charitable gaming taxes include bingo tax, pickle card tax, county/city lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 3% of the gross receipts from each bingo occasion;
- for pickle cards, 10% of the definite profit of each pickle card unit sold by a licensed distributor;
- for county/city lotteries, 2% of each lottery having gross proceeds of more than \$1,000 or each raffle having gross proceeds of more than \$5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remaining 60% is deposited in the General Fund. All unused operations funds will be transferred to the Compulsive Gamblers Assistance Fund. All lottery receipts are deposited in the State Lottery Operation Fund.

**Table 7:** Charitable Gaming Tax Receipts

Month	2005	2004	2003	2002
January	\$830,481	\$1,000,005	\$1,017,955	\$1,049,404
February	\$427,534	\$271,860	\$253,493	\$238,776
March	\$100,918	\$124,650	\$149,632	\$158,267
April	\$773,159	\$718,666	\$721,426	\$1,020,270
May	\$516,350	\$611,682	\$626,050	\$337,258
June	\$114,483	\$127,917	\$130,719	\$142,265
July	\$893,662	\$603,884	\$1,062,733	\$1,003,581
August	\$324,208	\$635,312	\$191,600	\$292,161
September	\$72,792	\$120,953	\$136,440	\$152,964
October	\$755,209	\$760,171	\$1,087,321	\$825,178
November	\$444,693	\$466,794	\$179,809	\$426,135
December	\$98,644	\$102,627	\$126,820	\$145,999
<b>Total</b>	<b>\$5,352,132</b>	<b>\$5,544,521</b>	<b>\$5,683,998</b>	<b>\$5,792,258</b>

**Table 8:** 2005 Quarterly Reported Gaming Taxes

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Bingo	\$103,586	\$96,002	\$113,103	\$102,761	<b>\$415,452</b>
Pickle Cards	\$319,193	\$294,348	\$280,069	\$269,203	<b>\$1,162,813</b>
City-County Lottery	\$944,413	\$879,412	\$884,972	\$931,006	<b>\$3,639,803</b>
Lottery/Raffle	\$25,209	\$25,705	\$28,895	\$32,112	<b>\$111,921</b>
<b>Totals</b>	<b>\$1,392,401</b>	<b>\$1,295,467</b>	<b>\$1,307,039</b>	<b>\$1,335,082</b>	<b>\$5,329,989</b>



# Mechanical Amusement Device (MAD) Tax

An occupation tax is imposed on operators and distributors of mechanical amusement devices, such as coin-operated video games. All proceeds are credited to the General Fund.

The occupation tax is \$35 per device placed in operation prior to July 1 of each year and \$20 per machine placed in operation after July 1 of each year.

**Table 9:** MAD Tax Receipts

Month	2005	2004	2003	2002
January	\$52,780	\$43,184	\$40,110	\$45,565
February	\$6,385	\$17,915	\$136,595	\$8,965
March	\$6,550	\$6,715	\$4,215	\$4,235
April	\$4,724	\$5,225	-\$123,770	\$5,775
May	\$5,306	\$5,575	\$6,240	\$5,270
June	\$5,700	\$5,494	\$1,995	\$4,185
July	\$7,135	\$5,134	\$5,000	\$4,240
August	\$2,510	\$3,360	\$2,580	\$2,980
September	\$3,255	\$3,585	\$3,570	\$1,635
October	\$940	\$515	\$1,615	\$1,305
November	\$201,069	\$120,724	\$112,310	\$69,090
December	\$192,125	\$270,655	\$286,920	\$347,324
<b>Total</b>	<b>\$488,479</b>	<b>\$488,081</b>	<b>\$477,380</b>	<b>\$500,569</b>

## Severance Tax

Severance tax is levied upon the value of oil and gas severed or removed from the land. Oil and gas taken from stripper and nonstripper wells are subject to the tax. The tax is paid by every person severing oil or natural gas from land in Nebraska unless the severed oil or natural gas is sold in Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The severance tax rate is 3% of the value of the nonstripper oil, 3% of the value of the natural gas, and 2% of the value of stripper oil.

Tax on oil or gas severed from public school lands is credited to the Permanent School Fund. For oil or gas severed from all other lands, 1% of the gross tax receipts is credited to the Severance Tax Administration Fund, up to \$300,000 may be appropriated by the legislature to the State Energy Office Cash Fund, up to \$30,000 may be appropriated to the Governor's Policy Research Office, and the remainder is credited to the Permanent School Fund.

**Table 10:** Severance Tax Receipts

Month	2005	2004	2003	2002
January	\$178,349	\$123,825	\$125,624	\$48,596
February	\$187,142	\$128,174	\$106,863	\$59,751
March	\$212,608	\$194,636	\$212,510	\$100,233
April	\$218,783	\$53,506	\$134,551	\$205,128
May	\$293,849	\$254,266	\$121,615	\$44,045
June	\$158,467	\$149,373	\$259,497	\$175,421
July	\$220,202	\$173,849	\$165,400	\$114,559
August	\$228,831	\$259,460	\$109,829	\$153,402
September	\$371,686	\$119,873	\$158,036	\$124,900
October	\$333,214	\$308,815	\$175,274	\$189,578
November	\$189,640	\$204,194	\$60,335	\$23,301
December	\$333,652	\$221,083	\$214,999	\$215,803
<b>Total</b>	<b>\$2,926,422</b>	<b>\$2,191,055</b>	<b>\$1,844,533</b>	<b>\$1,454,717</b>

# Conservation Tax

In addition to the severance tax, the value of oil or gas is subject to the conservation tax. Conservation tax is levied and assessed in the same manner as the severance tax. The tax is imposed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Nebraska. The producer of the oil or gas pays the tax unless the oil or gas is sold within

Nebraska. If the oil or gas is sold in Nebraska, then the first purchaser in Nebraska pays the tax.

The conservation tax rate is .40%. Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

**Table 11:** Conservation Tax Receipts

Month	2005	2004	2003	2002
January	\$32,423	\$21,380	\$27,832	\$15,175
February	\$33,171	\$23,104	\$23,553	\$12,817
March	\$37,605	\$66,213	\$44,672	\$20,809
April	\$38,027	\$9,443	\$28,846	\$41,711
May	\$51,578	\$12,526	\$26,709	\$9,300
June	\$31,503	\$31,436	\$43,500	\$38,306
July	\$39,687	\$31,080	\$29,212	\$24,657
August	\$36,268	\$46,937	\$18,146	\$33,502
September	\$62,437	\$18,630	\$28,078	\$27,420
October	\$68,393	\$55,920	\$31,428	\$42,759
November	\$16,812	\$34,267	\$9,915	\$8,007
December	\$55,889	\$39,368	\$37,948	\$47,943
<b>Total</b>	<b>\$503,794</b>	<b>\$390,303</b>	<b>\$349,839</b>	<b>\$322,406</b>

# Litter Fee

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning

agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

**Table 12:** Litter Fee Receipts

Month	2005	2004	2003
January	\$2,846	\$82,049	\$1,052
February	\$3,221	\$8,414	\$5,781
March	\$1,100	\$833	\$8,195
April	\$1,096	\$1,571	\$1,365
May	\$1,967	\$363	\$2,855
June	\$2,359	\$9,831	\$150
July	\$1,668	\$775	\$14,678
August	\$1,475	\$5,949	\$555
September	\$863,646	\$704,856	\$807,606
October	\$574,055	\$631,506	\$402,854
November	\$7,885	\$24,860	\$82,845
December	\$4,282	\$20,330	\$5,772
<b>Total</b>	<b>\$1,465,600</b>	<b>\$1,491,337</b>	<b>\$1,333,707</b>

# Tire Fee

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on

certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

**Table 13: Tire Fee Receipts**

Month	2005	2004	2003
January	\$368,246	\$357,807	\$329,500
February	\$109,949	\$106,346	\$108,654
March	\$89,470	\$308,241	\$88,584
April	\$170,692	-\$36,831	\$164,278
May	\$118,368	\$112,450	\$109,036
June	\$115,547	\$108,300	\$108,444
July	\$209,510	\$196,538	\$187,059
August	\$120,824	\$126,112	\$124,711
September	\$139,969	\$124,768	\$130,635
October	\$207,026	\$206,238	\$207,153
November	\$116,058	\$132,028	\$130,091
December	\$121,995	\$129,823	\$116,383
<b>Total</b>	<b>\$1,887,654</b>	<b>\$1,871,820</b>	<b>\$1,804,528</b>

# Waste Reduction and Recycling Fee

An annual fee of \$25 applies to Nebraska business locations with taxable retail sales of tangible personal property in excess of \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

**Table 14: Waste Reduction and Recycling Fee Receipts**

Month	2005	2004	2003	2002
January	\$2,076	\$1,988	\$1,774	\$2,330
February	\$1,126	\$946	\$520	\$8,339
March	\$700	\$543	\$275	\$198
April	\$719	\$556	\$450	\$534
May	\$306	\$224	\$239	\$140
June	\$168	\$400	\$563	\$186
July	\$3,201	\$4,096	\$2,327	\$1,506
August	\$107	-\$132	\$2,439	\$78
September	\$464,267	\$464,939	\$437,470	\$423,333
October	\$35,660	\$12,508	\$7,672	\$10,864
November	\$3,925	\$3,412	\$3,653	\$3,159
December	\$1,734	\$6,046	\$2,055	\$4,008
<b>Total</b>	<b>\$513,989</b>	<b>\$495,526</b>	<b>\$459,437</b>	<b>\$454,675</b>

# Documentary Stamp Tax

Before July 1, 2005, deeds were taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof. After July 1, 2005, the rate changed to \$2.25 per \$1,000. The tax is collected by the County Register of Deeds and remitted to the Department of Revenue. Prior to July 1, 2005, counties retained 50¢ from each \$1.75 of tax collected. Twenty-five cents of the remaining \$1.25 was credited to the Homeless Shelter Assistance Trust

Fund and \$1.00 was credited to the Affordable Housing Trust Fund. After July 1, 2005, counties retain 50¢ from each \$2.25 collected. Twenty-five cents of the remaining \$1.75 is credited to the Homeless Shelter Assistance Trust Fund, \$1.20 is credited to the Affordable Housing Trust Fund, and 30¢ is credited to the Behavioral Health Services Fund.

**Table 15: Documentary Stamp Tax Summary**

County	Total Transactions	Non Taxable Transactions	Taxable Transactions	Doc. Stamp Tax Subject to Fee	Collection Fee	Net Tax Due
Adams	1,305	463	842	\$177,301	\$43,926	\$133,376
Antelope	561	217	344	\$79,475	\$21,296	\$58,179
Arthur	36	12	24	\$3,209	\$893	\$2,316
Banner	76	47	29	\$6,789	\$1,794	\$4,995
Blaine	62	38	24	\$10,377	\$2,744	\$7,633
Boone	351	133	218	\$34,767	\$8,853	\$25,915
Box Butte	591	241	350	\$55,958	\$14,026	\$41,931
Boyd	166	75	91	\$7,767	\$1,887	\$5,880
Brown	261	124	137	\$22,414	\$5,668	\$16,746
Buffalo	1,996	610	1,386	\$355,026	\$89,009	\$266,017
Burt	529	253	276	\$52,480	\$13,556	\$38,924
Butler	483	242	241	\$49,619	\$12,766	\$36,853
Cass	1,564	540	1,024	\$239,350	\$59,433	\$179,917
Cedar	643	277	366	\$43,865	\$11,363	\$32,502
Chase	323	124	199	\$43,891	\$11,704	\$32,187
Cherry	353	190	163	\$84,350	\$23,331	\$61,019
Cheyenne	748	335	413	\$80,745	\$20,314	\$60,431
Clay	500	219	281	\$43,901	\$11,349	\$32,552
Colfax	511	209	302	\$49,255	\$12,580	\$36,675
Cuming	527	245	282	\$63,861	\$16,521	\$47,340
Custer	810	355	455	\$74,390	\$19,190	\$55,200
Dakota	673	263	410	\$102,531	\$25,252	\$77,278
Dawes	464	175	289	\$58,479	\$14,708	\$43,771
Dawson	1,149	438	711	\$139,851	\$35,468	\$104,383
Deuel	198	89	109	\$17,459	\$4,304	\$13,155
Dixon	429	209	220	\$35,216	\$9,285	\$25,931
Dodge	1,731	664	1,067	\$254,075	\$63,522	\$190,553
Douglas	21,467	6,312	15,155	\$5,725,193	\$1,423,757	\$4,301,436
Dundy	156	64	92	\$32,045	\$7,951	\$24,094
Fillmore	489	210	279	\$51,921	\$13,207	\$38,714
Franklin	338	166	172	\$17,813	\$4,597	\$13,216
Frontier	194	90	104	\$13,744	\$3,480	\$10,264
Furnas	404	176	228	\$22,782	\$5,743	\$17,039
Gage	1,221	405	816	\$131,144	\$32,694	\$98,449
Garden	204	83	121	\$19,064	\$4,905	\$14,159
Garfield	181	77	104	\$13,607	\$3,485	\$10,122
Gosper	176	98	78	\$15,819	\$4,074	\$11,745
Grant	26	12	14	\$3,596	\$923	\$2,673
Greeley	200	91	109	\$23,059	\$6,095	\$16,963
Hall	2,345	717	1,628	\$380,559	\$94,926	\$285,633
Hamilton	620	228	392	\$76,781	\$19,434	\$57,347
Harlan	293	100	193	\$22,952	\$6,008	\$16,944
Hayes	101	53	48	\$8,215	\$2,198	\$6,017
Hitchcock	275	116	159	\$19,578	\$5,043	\$14,535
Holt	759	327	432	\$118,517	\$31,049	\$87,468
Hooker	49	18	31	\$2,749	\$645	\$2,104
Howard	351	136	215	\$37,818	\$9,827	\$27,991
Jefferson	515	184	331	\$45,300	\$11,416	\$33,884
Johnson	306	143	163	\$28,103	\$6,912	\$21,191
Kearney	393	164	229	\$46,712	\$12,059	\$34,653
Keith	551	211	340	\$66,937	\$16,901	\$50,036
Keya Paha	81	42	39	\$9,739	\$2,293	\$7,446
Kimball	339	152	187	\$21,057	\$5,352	\$15,705
Knox	662	246	416	\$64,764	\$16,137	\$48,627
Lancaster	11,754	3,009	8,745	\$2,883,965	\$715,642	\$2,168,323
Lincoln	1,723	477	1,246	\$260,777	\$64,921	\$195,855
Logan	64	26	38	\$3,390	\$919	\$2,470
Loup	80	32	48	\$7,187	\$1,826	\$5,360
Madison	1,538	542	996	\$221,280	\$55,672	\$165,607
McPherson	38	24	14	\$3,400	\$797	\$2,603
Merrick	518	197	321	\$54,277	\$14,032	\$40,245
Morrill	363	173	190	\$30,977	\$7,871	\$23,105
Nance	226	103	123	\$17,485	\$4,615	\$12,870
Nemaha	491	213	278	\$37,984	\$9,494	\$28,490
Nuckolls	427	138	289	\$29,681	\$7,765	\$21,916
Otoe	884	332	552	\$109,817	\$27,756	\$82,060
Pawnee	273	115	158	\$21,004	\$5,440	\$15,564
Perkins	230	75	155	\$25,884	\$6,790	\$19,095
Phelps	529	226	303	\$56,253	\$14,246	\$42,007
Pierce	459	195	264	\$52,419	\$13,191	\$39,228
Platte	1,316	524	792	\$166,872	\$41,712	\$125,161
Polk	425	177	248	\$46,300	\$12,007	\$34,292
Red Willow	489	190	299	\$42,970	\$10,859	\$32,110
Richardson	608	245	363	\$41,537	\$10,165	\$31,372
Rock	146	66	80	\$19,015	\$4,643	\$14,372
Saline	735	311	424	\$92,996	\$22,770	\$70,226
Sarpy	7,484	1,568	5,916	\$2,188,000	\$538,000	\$1,650,000
Saunders	1,280	492	788	\$174,818	\$43,504	\$131,314
Scotts Bluff	1,747	552	1,195	\$227,802	\$57,797	\$170,005
Seward	868	319	549	\$109,337	\$27,260	\$82,077
Sheridan	364	145	219	\$31,963	\$8,284	\$23,678
Sherman	209	79	130	\$22,014	\$5,602	\$16,412
Sioux	97	45	52	\$23,020	\$5,889	\$17,131
Stanton	391	188	203	\$46,189	\$12,112	\$34,076
Thayer	445	161	284	\$41,429	\$10,106	\$31,323
Thomas	64	32	32	\$2,860	\$727	\$2,133
Thurston	266	147	119	\$19,220	\$5,089	\$14,130
Valley	291	130	161	\$26,077	\$6,632	\$19,445
Washington	1,065	423	642	\$163,797	\$40,928	\$122,869
Wayne	454	235	219	\$43,004	\$10,921	\$32,083
Webster	336	166	170	\$19,907	\$5,252	\$14,655
Wheeler	93	42	51	\$22,809	\$6,167	\$16,642
York	810	369	441	\$104,188	\$26,993	\$77,195
<b>Total</b>	<b>89,316</b>	<b>29,891</b>	<b>59,425</b>	<b>\$16,697,857</b>	<b>\$4,170,248</b>	<b>\$12,527,609</b>

# Lodging Tax

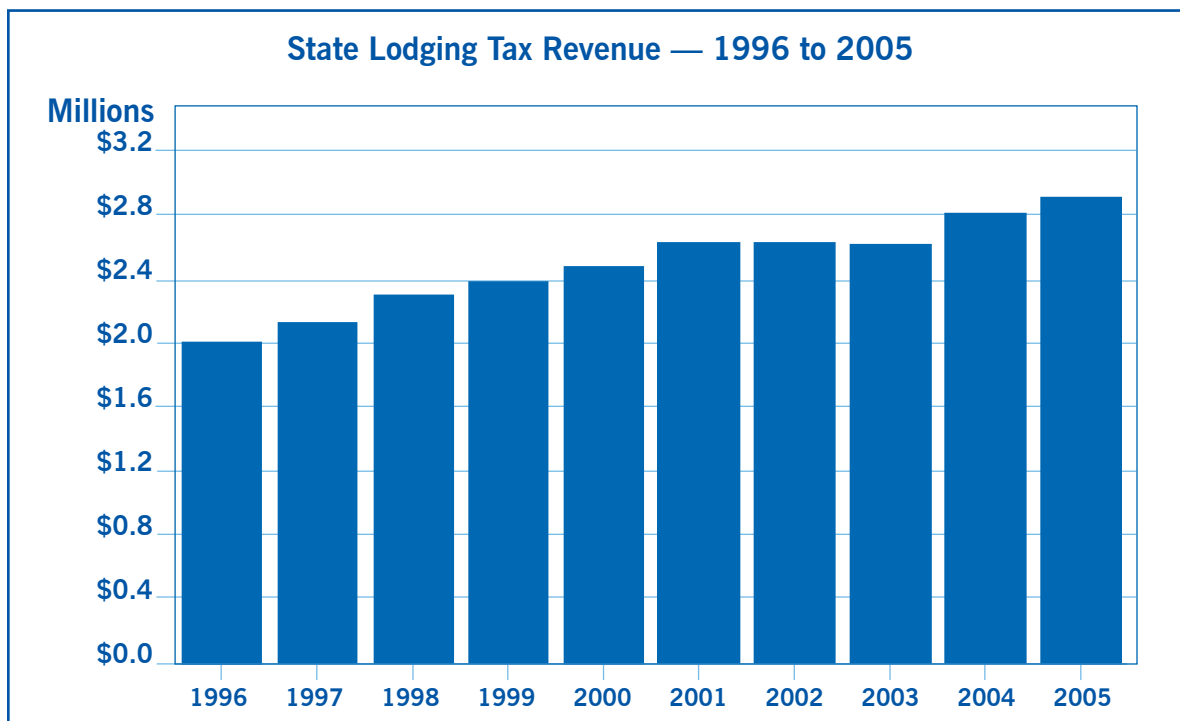
Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is 1% of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of up to 4%. County lodging tax of up to 2%

can be imposed and deposited in the County Visitor's Promotion Fund of each individual county. An additional county lodging tax of up to 2% tax can be imposed and deposited in the County Visitor's Improvement Fund. As of December 31, 2005, there are 62 counties that impose a lodging tax.

**Table 16:** State Lodging Tax Revenue

Month	2005	2004	Net Change	Percent Change
January	\$157,582	\$146,027	\$11,556	7.91%
February	\$178,535	\$171,912	\$6,623	3.85%
March	\$214,749	\$214,802	(\$53)	-0.02%
April	\$226,673	\$203,784	\$22,889	11.23%
May	\$252,866	\$261,294	(\$8,428)	-3.23%
June	\$341,153	\$312,033	\$29,120	9.33%
July	\$310,051	\$309,420	\$632	0.20%
August	\$350,974	\$297,367	\$53,607	18.03%
September	\$239,587	\$265,140	(\$25,554)	-9.64%
October	\$240,461	\$237,647	\$2,814	1.18%
November	\$202,944	\$213,273	(\$10,329)	-4.84%
December	\$193,340	\$158,852	\$34,488	21.71%
<b>Total</b>	<b>\$2,908,916</b>	<b>\$2,791,549</b>	<b>\$117,367</b>	<b>4.20%</b>





**Table 17: Lodging Tax Returned to Counties**

County	2005	2004	Net Change	Percent Change	County	2005	2004	Net Change	Percent Change
Adams	\$73,073	\$69,495	\$3,578	5.15%	Lancaster	\$1,339,502	\$872,222	\$467,280	53.57%
Box Butte	\$35,749	\$33,767	\$1,982	5.87%	Lincoln	\$286,937	\$263,925	\$23,012	8.72%
Brown	\$17,077	\$13,300	\$3,777	28.40%	Madison	\$193,352	\$181,838	\$11,514	6.33%
Buffalo	\$294,461	\$297,094	(\$2,633)	-0.89%	Merrick	\$5,727	\$6,507	(\$781)	-12.00%
Cass	\$109,599	\$119,512	(\$9,912)	-8.29%	Morrill	\$5,341	\$4,900	\$440	8.99%
Chase	\$8,098	\$7,370	\$728	9.88%	Nance	\$2,243	\$2,100	\$143	6.80%
Cherry	\$58,431	\$57,092	\$1,339	2.35%	Nemaha	\$8,599	\$9,957	(\$1,358)	-13.64%
Cheyenne	\$213,314	\$102,032	\$111,281	109.06%	Nuckolls	\$5,136	\$5,724	(\$589)	-10.29%
Colfax	\$3,474	\$3,676	(\$202)	-5.50%	Otoe	\$83,524	\$77,203	\$6,321	8.19%
Custer	\$46,965	\$17,859	\$29,107	162.98%	Pawnee	\$2,129	\$777	\$1,352	174.05%
Dakota	\$146,396	\$138,973	\$7,423	5.34%	Phelps	\$13,368	\$15,169	(\$1,801)	-11.87%
Dawes	\$54,281	\$53,773	\$508	0.94%	Pierce	\$2,282	\$2,388	(\$106)	-4.43%
Dawson	\$157,021	\$135,829	\$21,192	15.60%	Platte	\$119,620	\$75,082	\$44,538	59.32%
Deuel	\$7,634	\$7,739	(\$105)	-1.35%	Red Willow	\$43,161	\$41,404	\$1,758	4.25%
Dodge	\$78,971	\$62,625	\$16,346	26.10%	Richardson	\$5,956	\$6,054	(\$98)	-1.62%
Douglas	\$4,184,263	\$3,879,182	\$305,081	7.86%	Rock	\$1,186	\$973	\$214	21.99%
Fillmore	\$2,524	\$2,512	\$13	0.52%	Saline	\$4,852	\$5,908	(\$1,056)	-17.87%
Frontier	\$1,862	\$1,734	\$128	7.41%	Sarpy	\$301,307	\$296,344	\$4,963	1.67%
Furnas	\$2,729	\$2,981	(\$253)	-8.48%	Saunders	\$10,893	\$6,464	\$4,429	68.52%
Gage	\$75,814	\$81,337	(\$5,523)	-6.79%	Scotts Bluff	\$216,484	\$195,657	\$20,827	10.64%
Garfield	\$11,980	\$10,789	\$1,191	11.04%	Seward	\$10,868	\$11,386	(\$518)	-4.55%
Hall	\$289,230	\$215,740	\$73,490	34.06%	Sheridan	\$7,448	\$8,151	(\$703)	-8.63%
Hamilton	\$11,744	\$12,193	(\$449)	-3.68%	Sioux	\$600	\$592	\$8	1.40%
Harlan	\$5,243	\$5,957	(\$714)	-11.99%	Thayer	\$4,605	\$7,288	(\$2,684)	-36.82%
Holt	\$26,705	\$23,978	\$2,727	11.37%	Thomas	\$7,490	\$0	\$7,490	N/A
Howard	\$5,559	\$4,749	\$809	17.04%	Valley	\$3,801	\$15,350	(\$11,548)	-75.24%
Jefferson	\$7,395	\$7,077	\$318	4.50%	Washington	\$12,831	\$12,798	\$32	0.25%
Johnson	\$6,752	\$5,996	\$756	12.60%	Wayne	\$10,409	\$10,217	\$193	1.89%
Kearney	\$6,895	\$7,321	(\$426)	-5.82%	Webster	\$3,246	\$2,415	\$831	34.42%
Keith	\$228,518	\$134,912	\$93,606	69.38%	York	\$123,454	\$98,872	\$24,581	24.86%
Kimball	\$14,655	\$19,053	(\$4,398)	-23.08%					
Knox	\$23,436	\$20,978	\$2,458	11.72%	<b>Total</b>	<b>\$9,046,198</b>	<b>\$7,794,289</b>	<b>\$1,251,909</b>	<b>16.06%</b>

**Chronology of County Lodging Tax Rates**

County	Effective Date	Rate	County	Effective Date	Rate
Adams	1/1/81	2.0%	Kimball	8/1/80	2.0%
Box Butte	10/1/89	2.0%		10/1/82	1.0%
Brown	1/1/90	2.0%		7/1/90	2.0%
Buffalo	8/1/80	2.0%	Knox	7/1/89	1.0%
Cass	7/1/94	1.0%		1/1/04	3.0%
	10/1/97	2.0%	Lancaster	8/1/80	2.0%
	1/1/04	4.0%		7/1/05	4.0%
Chase	7/1/90	2.0%	Lincoln	8/1/80	2.0%
Cherry	7/1/86	2.0%	Madison	1/1/82	2.0%
Cheyenne	4/1/83	2.0%		1/1/04	4.0%
	1/1/05	4.0%	Merrick	1/1/93	2.0%
Colfax	1/1/97	2.0%	Morrill	10/1/82	2.0%
Custer	4/1/82	2.0%	Nance	10/1/03	2.0%
	1/1/05	4.0%	Nemaha	10/1/90	2.0%
Dakota	7/1/91	2.0%	Nuckolls	4/1/97	2.0%
	1/1/04	4.0%	Otoe	10/1/86	1.5%
Dawes	8/1/80	2.0%		7/1/97	2.0%
Dawson	10/1/82	2.0%	Pawnee	7/1/92	2.0%
	1/1/04	4.0%	Phelps	1/1/84	2.0%
Deuel	7/1/93	2.0%	Pierce	7/1/00	2.0%
Dodge	1/1/87	2.0%	Platte	7/1/82	2.0%
	10/1/05	4.0%		7/1/05	4.0%
Douglas	8/1/80	2.0%	Red Willow	4/1/82	1.0%
	10/1/89	4.0%		7/1/92	2.0%
Fillmore	10/1/95	2.0%	Richardson	1/1/02	2.0%
Frontier	7/1/00	2.0%	Rock	7/1/02	2.0%
Furnas	4/1/02	2.0%	Saline	1/1/01	1.0%
Gage	4/1/86	2.0%	Sarpy	8/1/80	2.0%
	4/1/04	4.0%		1/1/04	4.0%
Garfield	1/1/88	2.0%	Saunders	7/1/99	2.0%
	1/1/04	4.0%		7/1/05	4.0%
Hall	8/1/80	2.0%	Scotts Bluff	1/1/81	2.0%
	10/1/05	4.0%		4/1/04	4.0%
Hamilton	1/1/95	2.0%	Seward	4/1/89	2.0%
Harlan	10/1/87	2.0%	Sheridan	7/1/82	2.0%
Holt	1/1/86	2.0%	Sioux	10/1/85	2.0%
Howard	7/1/01	2.0%	Thayer	4/1/97	2.0%
Jefferson	1/1/90	1.0%	Thomas	1/1/05	2.0%
	7/1/93	2.0%	Valley	4/1/97	2.0%
Johnson	4/1/97	2.0%		7/1/05	4.0%
Kearney	4/1/84	2.0%	Washington	4/1/85	2.0%
	7/1/84	0.0%	Wayne	7/1/99	2.0%
	7/1/96	2.0%	Webster	7/1/83	2.0%
Keith	8/1/80	2.0%	York	8/1/80	2.0%
	10/1/04	4.0%		10/1/05	4.0%

# Motor Vehicle Fuels Tax

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the State of Nebraska for use, distribution, sale, or delivery in this state.

Motor vehicle fuels include all products commonly or

commercially known as gasoline, gasohol, ethanol, casing head gasoline, natural gasoline, benzene, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

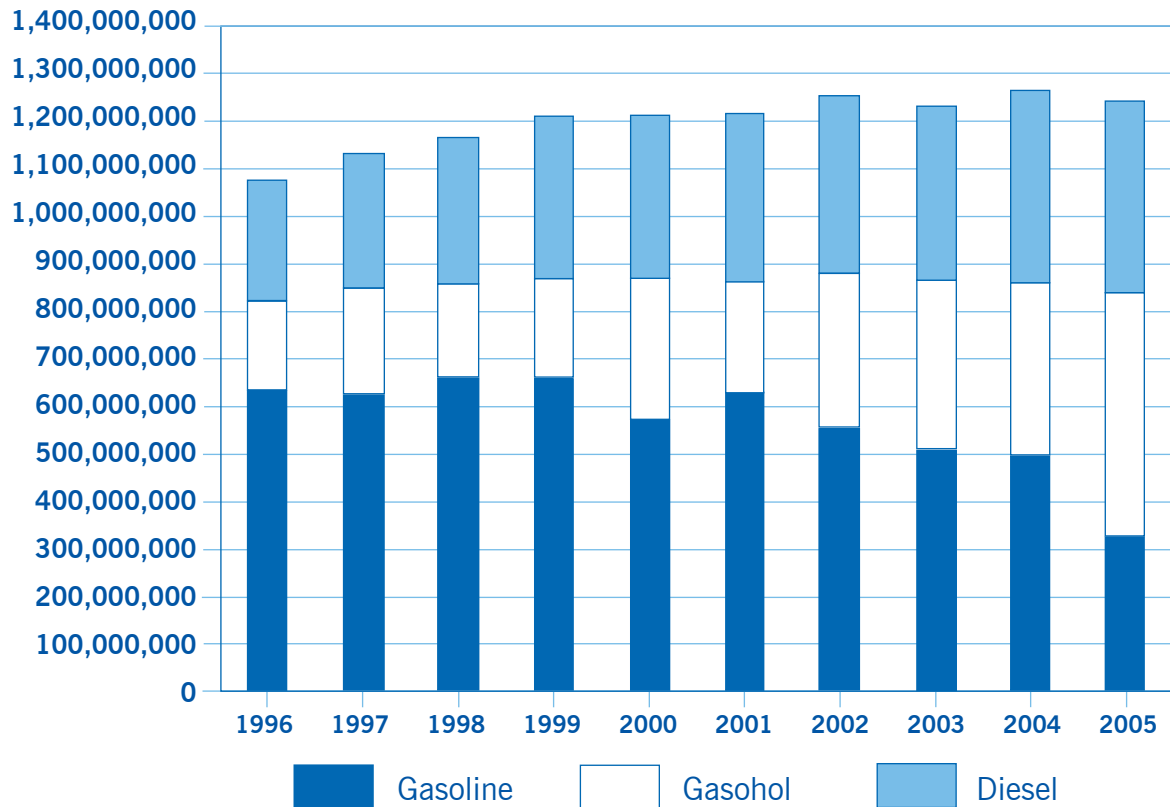
**Table 18:** Gasoline Net Taxable Gallons and Net Tax Due

Month	2005 Taxable Gallons	2004 Taxable Gallons	Percent Increase or (Decrease)	2005 Tax Due	2004 Tax Due	Percent Increase or (Decrease)
January	31,569,095	41,499,524	-23.93%	\$7,802,398	\$10,013,331	-22.08%
February	28,112,000	34,449,991	-18.40%	\$6,947,306	\$8,311,135	-16.41%
March	31,047,171	40,329,396	-23.02%	\$7,674,692	\$10,793,574	-28.90%
April	24,110,977	44,185,450	-45.43%	\$5,959,747	\$10,662,302	-44.10%
May	24,362,900	41,371,167	-41.11%	\$6,022,823	\$9,983,628	-39.67%
June	25,786,903	44,890,846	-42.56%	\$6,375,037	\$10,833,777	-41.16%
July	26,215,539	43,518,382	-39.76%	\$6,455,749	\$10,503,293	-38.54%
August	27,051,583	42,145,881	-35.81%	\$6,661,712	\$10,171,618	-34.51%
September	24,070,139	38,602,937	-37.65%	\$5,925,799	\$9,315,936	-36.39%
October	26,755,189	37,267,949	-28.21%	\$6,587,516	\$8,993,554	-26.75%
November	27,120,517	38,905,395	-30.29%	\$6,677,417	\$9,388,770	-28.88%
December	24,923,262	42,475,125	-41.32%	\$6,136,926	\$10,251,647	-40.14%
<b>Total</b>	<b>321,125,275</b>	<b>489,642,043</b>	<b>-34.42%</b>	<b>79,227,122</b>	<b>\$119,222,565</b>	<b>-33.55%</b>

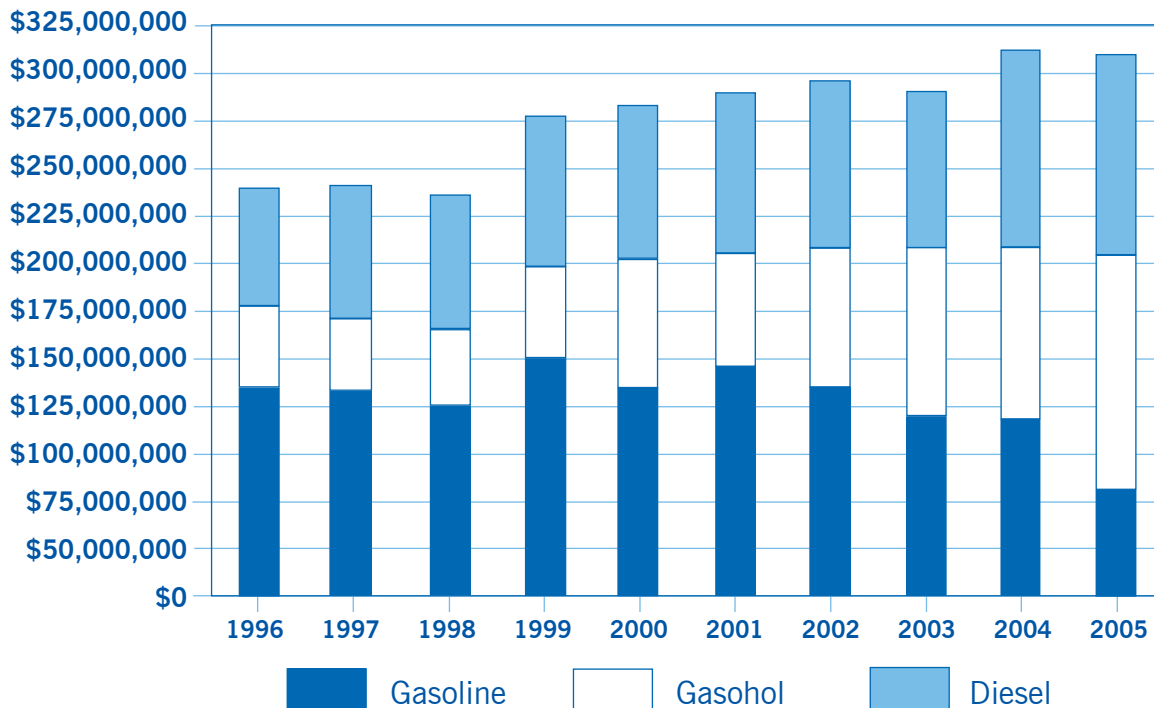
**Table 19:** Gasohol Net Taxable Gallons and Net Tax Due

Month	2005 Taxable Gallons	2004 Taxable Gallons	Percent Increase or (Decrease)	2005 Tax Due	2004 Tax Due	Percent Increase or (Decrease)
January	31,569,094	26,532,482	18.98%	\$7,802,397	\$6,401,965	21.88%
February	31,700,765	29,346,288	8.02%	\$7,834,196	\$7,079,855	10.65%
March	41,155,552	32,996,778	24.73%	\$10,173,430	\$6,900,810	47.42%
April	42,863,959	28,249,714	51.73%	\$10,595,105	\$6,816,882	55.42%
May	49,464,069	32,505,917	52.17%	\$12,228,156	\$7,844,279	55.89%
June	50,056,930	31,195,333	60.46%	\$12,375,072	\$7,528,557	64.38%
July	50,888,987	35,605,948	42.92%	\$12,531,747	\$8,593,604	45.83%
August	52,511,895	34,482,994	52.28%	\$12,931,558	\$8,322,232	55.39%
September	40,984,290	35,633,480	15.02%	\$10,089,873	\$8,599,325	17.33%
October	40,132,784	35,806,461	12.08%	\$9,881,273	\$8,640,866	14.36%
November	39,027,085	31,831,687	22.60%	\$9,608,967	\$7,681,721	25.09%
December	46,286,058	34,752,375	33.19%	\$11,397,148	\$8,387,712	35.88%
<b>Total</b>	<b>516,641,468</b>	<b>388,939,457</b>	<b>32.83%</b>	<b>\$127,448,922</b>	<b>\$92,797,808</b>	<b>37.34%</b>

**Motor Fuels Gallons — 1996 to 2005**



**Motor Fuels Tax Due — 1996 to 2005**



# Diesel and Alternative Fuels Tax

The Special Fuels Tax Act was repealed by the ninety-third Legislature with the passage of LB 1160 and was replaced with the Diesel Fuel Tax Act and the Alternative Fuel Tax Act. This legislation became effective on July 1, 1994.

Diesel fuel includes all combustible liquids suitable for use in diesel-powered motor vehicles. It does not include kerosene. Undyed diesel fuel is subject to tax when it is imported into the state. A taxable import occurs when:

- (1) the fuel is withdrawn from a Nebraska pipeline

- terminal facility; or (2) the fuel is imported into Nebraska via truck or rail. Diesel fuel stored at a Nebraska pipeline terminal facility is not subject to the tax.

Undyed diesel fuel is taxed in the same manner as gasoline, upon receipt of the fuel as opposed to on the sale of the fuel.

Alternative fuel is defined as propane, compressed natural gas, liquefied petroleum gas, electricity, and any other source of energy used to power a motor vehicle, except motor vehicle fuels and diesel fuel.

Month	2005 Taxable Gallons	2004 Taxable Gallons	Percent Increase or (Decrease)	2005 Tax Due	2004 Tax Due	Percent Increase or (Decrease)
January	28,045,702	26,953,510	4.05%	\$7,075,016	\$6,637,027	6.60%
February	26,461,144	26,518,290	-0.22%	\$6,674,736	\$6,530,289	2.21%
March	34,004,851	32,516,254	4.58%	\$8,580,975	\$8,012,022	7.10%
April	32,426,053	32,859,244	-1.32%	\$8,181,554	\$8,093,826	1.08%
May	34,100,237	33,861,467	0.71%	\$8,604,418	\$8,263,293	4.13%
June	34,004,046	35,860,632	-5.18%	\$8,581,308	\$8,836,124	-2.88%
July	33,241,380	33,024,942	0.66%	\$8,354,075	\$8,132,668	2.72%
August	35,888,549	32,378,567	10.84%	\$9,020,158	\$7,976,450	13.08%
September	35,651,756	35,491,939	0.45%	\$8,962,291	\$8,744,323	2.49%
October	35,814,019	35,195,102	1.76%	\$9,001,150	\$8,669,613	3.82%
November	33,372,900	35,045,339	-4.77%	\$8,387,639	\$8,633,448	-2.85%
December	32,781,852	33,456,360	-2.02%	\$8,240,179	\$8,242,288	-0.03%
<b>Total</b>	<b>395,792,489</b>	<b>393,161,646</b>	<b>0.67%</b>	<b>\$99,663,499</b>	<b>\$96,771,371</b>	<b>2.99%</b>

## Aircraft Fuels Tax

Aircraft fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of aircraft fuels in Nebraska for use, distribution, sale or delivery in this state. Aircraft fuels include aircraft gasoline, jet fuel, or any other fuel used exclusively for propelling aircraft.

The tax rate for aviation gasoline is 5¢ per gallon and the tax rate for aviation jet fuel is 3¢ per gallon. Revenue from the aircraft fuels tax is credited to the Department of Aeronautics Cash Fund.

Month	2005 Taxable Gallons	2004 Taxable Gallons	Percent Increase or (Decrease)	2005 Tax Due	2004 Tax Due	Percent Increase or (Decrease)
January	4,005,131	3,935,757	1.76%	\$117,968	\$116,056	1.65%
February	3,882,879	3,789,248	2.47%	\$114,565	\$111,376	2.86%
March	4,430,578	4,320,864	2.54%	\$132,387	\$128,393	3.11%
April	4,188,514	4,348,822	-3.69%	\$124,007	\$130,660	-5.09%
May	4,625,888	4,410,776	4.88%	\$138,836	\$131,466	5.61%
June	4,824,277	4,538,520	6.30%	\$144,668	\$135,607	6.68%
July	5,011,194	4,719,343	6.18%	\$150,774	\$144,542	4.31%
August	5,079,150	5,084,532	-0.11%	\$152,082	\$154,962	-1.86%
September	4,635,674	4,400,301	5.35%	\$137,835	\$131,842	4.55%
October	4,308,787	4,499,291	-4.23%	\$127,761	\$133,536	-4.32%
November	3,964,561	4,382,571	-9.54%	\$117,516	\$129,345	-9.15%
December	4,159,775	4,416,736	-5.82%	\$122,644	\$130,768	-6.21%
<b>Total</b>	<b>53,116,408</b>	<b>52,846,761</b>	<b>0.51%</b>	<b>\$1,581,043</b>	<b>\$1,578,553</b>	<b>0.16%</b>

# Compressed Fuels Tax

The Compressed Fuel Act defines compressed fuels as compressed natural gas, liquefied petroleum gas, liquefied natural gas, butane, and any other type of compressed gas or compressed liquid gas suitable for fueling a motor vehicle, except motor vehicle or diesel fuels.

The tax rate consists of a fixed portion of 12.5 cents per gallon and a variable rate set by the State Tax Board. All

excise taxes are credited to the Highway Trust Fund.

The balance is then allocated as applicable between the Highway Restoration and Improvement Bond Fund and the Highway Cash Fund.

Retailers receive a commission of 2% upon the first \$5,000 dollars collected and .5% upon amounts in excess of \$5,000 to offset collection costs.

**Table 22:** Compressed Fuels Net Taxable Gallons and Net Tax Due

Month	2005 Taxable Gallons	2004 Taxable Gallons	Percent Increase or (Decrease)	2005 Tax Due	2004 Tax Due	Percent Increase or (Decrease)
January	71,033	80,993	-12.30%	\$17,713	\$19,748	-10.30%
February	65,629	89,670	-26.81%	\$16,401	\$21,892	-25.08%
March	129,628	190,055	-31.79%	\$32,328	\$46,316	-30.20%
April	102,998	95,373	7.99%	\$25,744	\$23,302	10.48%
May	89,481	86,842	3.04%	\$22,370	\$21,201	5.51%
June	94,841	142,338	-33.37%	\$23,635	\$34,652	-31.79%
July	81,654	70,774	15.37%	\$20,308	\$17,285	17.49%
August	89,540	88,848	0.78%	\$22,295	\$21,719	2.65%
September	113,379	141,082	-19.64%	\$28,169	\$34,346	-17.98%
October	51,835	72,749	-28.75%	\$12,877	\$17,740	-27.41%
November	111,855	81,540	37.18%	\$27,909	\$19,911	40.17%
December	127,747	177,359	-27.97%	\$31,738	\$43,168	-26.48%
<b>Total</b>	<b>1,129,620</b>	<b>1,317,623</b>	<b>-14.27%</b>	<b>\$281,487</b>	<b>\$321,280</b>	<b>-12.39%</b>

# Petroleum Release Remedial Action Fee

The petroleum release remedial action fee is imposed upon the importer, refiner, or distributor who first sells, offers for sale, or uses petroleum in Nebraska. The fee is nine-tenths of one cent (.009) per gallon on motor vehicle fuels such as gasoline and gasohol, and

three-tenths of one cent (.003) on all other petroleum products.

Revenue from the fee is placed in the Petroleum Release Remedial Action Cash Fund.

**Table 23:** Petroleum Release Remedial Action Fee

Month	Gallons Subject to the Fee		2005 Total Gallons	2004 Total Gallons	2005 Total Fee
	Motor Vehicle Fuels	Other Petroleum Products			
January	63,545,292	72,662,097	136,207,389	144,967,979	\$790,583
February	60,261,592	74,589,002	134,850,594	135,202,595	\$766,621
March	72,765,661	92,188,375	164,954,036	166,188,461	\$932,521
April	67,576,545	88,550,351	156,126,896	167,426,069	\$873,965
May	74,443,647	97,566,504	172,010,151	166,597,724	\$963,279
June	76,474,693	106,578,769	183,053,462	167,847,471	\$1,008,797
July	77,859,911	111,385,702	189,245,613	183,311,655	\$1,034,934
August	79,871,688	108,865,205	188,736,893	185,392,912	\$1,045,463
September	65,289,654	95,931,814	161,221,468	165,486,040	\$875,434
October	67,044,381	90,440,752	157,485,133	161,698,872	\$874,734
November	66,288,986	85,871,531	152,160,517	163,197,917	\$854,248
December	71,325,482	80,814,441	152,139,923	162,934,488	\$884,386
<b>Total</b>	<b>842,747,532</b>	<b>1,105,444,543</b>	<b>1,948,192,075</b>	<b>1,970,252,183</b>	<b>\$10,904,965</b>



# Motor Fuels Tax Rates

For 2005 the motor fuels tax rates are as follows: January 1 through June 30, 25.4¢; July 1 through December 31, 25.3¢.

Per LB 1161 enacted in the 1998 Legislative Session, motor fuels tax rates will be set semiannually.

The tax rate consists of a fixed portion of 12.5¢ per gallon and a variable rate which is set semiannually. The variable portion of the rate is determined by multiplying the average statewide cost of motor fuels purchased by the State of Nebraska by the variable excise tax percent rate which is set by the State Tax Board.

The semiannual motor fuels tax rate applies to the motor vehicle fuels, and diesel fuel tax programs.

Two cents of the fixed portion of the motor fuels tax rate is credited to the Highway Allocation Fund. The remaining 10.5¢ of the fixed portion is credited to the Highway Trust Fund. Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund. Motor fuels tax revenue credited to the Highway Trust Fund is combined with other sources of highway user revenue and distributed to the Highway Cash Fund (53 1/3%) and the Highway Allocation Fund (46 2/3%). Highway Allocation Fund revenue is distributed 50% to cities and 50% to counties.

## Chronology of Motor Fuels Tax Rates

Effective Date	Aircraft Fuel		Petroleum Release Fee		Gasohol ¢/Gallon	Motor Fuel & Diesel Fuel ¢/Gallon	Variable Excise Tax		Total Tax	
	Gas ¢/Gal.	Jet ¢/Gal.	M.V. Fuels ¢/Gallon	Other Prod. ¢/Gallon			Percent	¢/Gallon	Gasohol ¢/Gallon	M.F. & D.F. ¢/Gallon
Jan. 1, 1989	5	3	—	—	9.5	12.5	10.4	5.7	15.2	18.2
April 1, 1989	5	3	—	—	9.5	12.5	10.4	6.0	15.5	18.5
July 1, 1989	5	3	—	—	9.5	12.5	12.9	9.8	19.3	22.3
Oct. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
Dec. 1, 1989	5	3	.003	.001	9.5	12.5	14.2	9.5	19.0	22.0
April 1, 1990	5	3	.003	.001	9.5	12.5	14.2	10.3	19.8	22.8
July 1, 1990	5	3	.003	.001	9.5	12.5	13.8	9.4	18.9	21.9
July 10, 1990	5	3	.003	.001	10.5	12.5	13.8	9.4	19.9	21.9
Oct. 1, 1990	5	3	.003	.001	10.5	12.5	13.8	8.9	19.4	21.4
Jan. 1, 1991	5	3	.003	.001	10.5	12.5	13.8	14.0	24.5	26.5
April 1, 1991	5	3	.003	.001	10.5	12.5	13.8	11.4	21.9	23.9
July 1, 1991	5	3	.003	.001	10.5	12.5	15.4	11.2	21.7	23.7
Oct. 1, 1991	5	3	.003	.001	10.5	12.5	15.4	10.9	21.4	23.4
Jan. 1, 1992	5	3	.003	.001	10.5	12.5	15.4	11.3	21.8	23.8
April 1, 1992	5	3	.003	.001	10.5	12.5	15.4	9.2	19.7	21.7
July 1, 1992	5	3	.003	.001	10.5	12.5	16.4	11.1	21.6	23.6
Oct. 1, 1992	5	3	.006	.002	10.5	12.5	16.4	11.5	22.0	24.0
Jan. 1, 1993	5	3	.006	.002	12.5	12.5	16.4	12.1	24.6	24.6
April 1, 1993	5	3	.006	.002	12.5	12.5	16.4	10.2	22.7	22.7
July 1, 1993	5	3	.006	.002	12.5	12.5	15.6	11.8	24.3	24.3
Oct. 1, 1993	5	3	.006	.002	12.5	12.5	17.6	11.3	23.8	23.8
Jan. 1, 1994	5	3	.006	.002	12.5	12.5	17.6	13.5	26.0	26.0
April 1, 1994	5	3	.006	.002	12.5	12.5	17.6	10.9	23.4	23.4
July 1, 1994	5	3	.006	.002	12.5	12.5	17.2	11.4	23.9	23.9
Oct. 1, 1994	5	3	.006	.002	12.5	12.5	17.2	12.3	24.8	24.8
Jan. 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.7	24.2	24.2
April 1, 1995	5	3	.006	.002	12.5	12.5	17.2	11.5	24.0	24.0
June 1, 1995	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
Oct. 1, 1995	5	3	.006	.002	12.5	12.5	18.7	12.3	24.8	24.8
Jan. 1, 1996	5	3	.006	.002	12.5	12.5	18.7	12.6	25.1	25.1
April 1, 1996	5	3	.006	.002	12.5	12.5	18.7	13.2	25.7	25.7
July 1, 1996	5	3	.006	.002	12.5	12.5	16.6	13.9	26.4	26.4
Oct. 1, 1996	5	3	.006	.002	12.5	12.5	16.6	12.8	25.3	25.3
Jan. 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.8	25.3	25.3
April 1, 1997	5	3	.006	.002	12.5	12.5	14.5	12.4	24.9	24.9
July 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.3	24.8	24.8
Oct. 1, 1997	5	3	.006	.002	12.5	12.5	16.2	12.0	24.5	24.5
Jan. 1, 1998	5	3	.006	.002	12.5	12.5	16.2	12.1	24.6	24.6
April 1, 1998	5	3	.006	.002	12.5	12.5	16.2	10.3	22.8	22.8
July 1, 1998	5	3	.009	.003	12.5	12.5	18.3	11.0	23.5	23.5
Jan. 1, 1999	5	3	.009	.003	12.5	12.5	18.3	10.3	22.8	22.8
July 1, 1999	5	3	.009	.003	12.5	12.5	18.6	11.6	24.1	24.1
Jan. 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
July 1, 2000	5	3	.009	.003	12.5	12.5	15.2	11.4	23.9	23.9
Jan. 1, 2001	5	3	.009	.003	12.5	12.5	11.5	12.0	24.5	24.5
July 1, 2001	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
Jan. 1, 2002	5	3	.009	.003	12.5	12.5	13.8	12.0	24.5	24.5
July 1, 2002	5	3	.009	.003	12.5	12.5	11.7	12.1	24.6	24.6
Jan. 1, 2003	5	3	.009	.003	12.5	12.5	12.2	12.1	24.6	24.6
July 1, 2003	5	3	.009	.003	12.5	12.5	11.5	12.3	24.8	24.8
Jan. 1, 2004	5	3	.009	.003	12.5	12.5	9.9	12.3	24.8	24.8
July 1, 2004	5	3	.009	.003	12.5	12.5	8.1	12.9	25.4	25.4
Jan. 1, 2005	5	3	.009	.003	12.5	12.5	7.4	12.8	25.3	25.3
July 1, 2005	5	3	.009	.003	12.5	12.5				

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# Homestead Exemption Tax Report

The homestead exemption program was created by the Legislature to provide property tax relief to elderly and disabled homeowners on a limited income. The specific requirements have been modified since the creation in 1969, but the main criteria is to provide local property tax relief to qualifying elderly and disabled individuals who own and live in the home for which an exemption application is made. The exemption applies to all or part

of the local property taxes levied against the home with the state reimbursing local governments from general fund revenues for the taxes exempted under the program.

For more detailed information or answers to questions about the Nebraska homestead exemption, please contact the local county assessor's office or the Nebraska Department of Revenue.

## Statistical Tables

The following tables, Table 1 through Table 6, are the summarization of the Nebraska Schedule I - Income Statement forms of the applicants for homestead exemption filed during the year 2005.

### **Qualified Owner Occupant Over 65 Years Old**

#### **Table 1 - Who FILED a 2004 Federal Income Tax Return, and**

#### **Table 2 - Who DID NOT FILE a 2004 Federal Income Tax Return**

Table 1 presents the household income components and medical and dental expenses for applicants who filed a 2004 Federal Income Tax Return and Table 2 the household income components and medical and dental expenses for applicants who did not file a 2004 Federal Income Tax Return under the qualification group of Over Age 65. The statistics are grouped by the sliding income scale of 100, 85, 70, 55, 40, and 25 percentage of relief and by filing status.

### **Disabled Individuals, Disabled Veterans and Homes Contributed to by Veterans Affairs**

#### **Table 3 - Who FILED a 2004 Federal Income Tax Return, and**

#### **Table 4 - Who DID NOT FILE a 2004 Federal Income Tax Return**

Table 3 and Table 4 provide the household income components and medical and dental expenses for applicants who filed and who did not file a 2004 Federal Income Tax Return, respectively for the following exemption groups: (1) veterans disabled by a non service-related accident or illness, (2) disabled individuals, (3) veterans with a 100% service-related disability, and (4) homes contributed to by the Department of Veterans Affairs. The statistics are grouped by single and married filing status.

### **2005 Homestead Exemption Program by Counties**

#### **Table 5 - Who FILED a 2004 Federal Income Tax Return, and**

#### **Table 6 - Who DID NOT FILE a 2004 Federal Income Tax Return**

Table 5 and Table 6 includes all groups of exemptions and list the components of household income and medical and dental expenses by counties for applicants who filed a 2004 Federal Income Tax Return and for applicants who did not file a 2004 Federal Income Tax Return, respectively.

**Table 1:** Qualified Owner Occupant Over 65 Years Old  
Statewide Applications Who FILED a 2004 Federal Income Tax Return

Exemption	Number Approved	Total Income	Actual Value	Calculated Exemption Value	Number of Filers	Federal Adj. Gross Income <sup>1</sup>	No.	Social Security Income Amount	No.	Tier I Railroad Income Amount
<b>100% Exemption</b>										
Single	24,248	\$329,515,368	\$1,438,075,548	\$1,264,266,668	9,613	\$77,550,324	9,267	\$94,745,173	314	\$3,283,031
Married	14,082	\$251,805,686	\$900,113,543	\$733,321,096	7,478	\$67,506,755	7,288	\$111,682,124	188	\$2,686,529
<b>85% Exemption</b>										
Single	853	\$19,006,827	\$65,571,978	\$47,967,857	770	\$10,079,529	731	\$8,539,078	45	\$507,362
Married	980	\$25,640,516	\$77,479,682	\$51,989,186	769	\$11,747,318	753	\$12,624,997	21	\$322,798
<b>70% Exemption</b>										
Single	739	\$17,305,478	\$58,002,744	\$34,413,241	675	\$9,529,306	643	\$7,622,714	31	\$363,615
Married	961	\$26,405,631	\$73,532,139	\$40,271,670	785	\$12,399,100	766	\$13,220,470	28	\$418,356
<b>55% Exemption</b>										
Single	577	\$14,158,525	\$44,201,360	\$20,628,041	546	\$8,169,374	519	\$6,227,156	24	\$320,196
Married	824	\$23,780,765	\$64,161,169	\$28,429,465	685	\$11,478,938	664	\$11,664,302	29	\$448,546
<b>40% Exemption</b>										
Single	527	\$13,531,531	\$41,944,564	\$14,262,297	505	\$8,217,272	480	\$5,701,245	26	\$262,589
Married	750	\$22,659,000	\$59,939,277	\$18,936,808	665	\$12,261,345	638	\$11,185,643	33	\$512,947
<b>25% Exemption</b>										
Single	399	\$10,690,164	\$32,328,052	\$6,734,250	386	\$6,660,890	375	\$4,461,794	9	\$125,260
Married	600	\$18,966,754	\$47,897,864	\$9,623,947	555	\$10,786,945	535	\$9,342,089	29	\$470,957
<b>All Approved Applications</b>										
Single	27,343	\$404,207,893	\$1,680,124,246	\$1,388,272,354	12,495	\$120,206,695	12,015	\$127,297,160	449	\$4,862,053
Married	18,197	\$369,258,352	\$1,223,123,674	\$882,572,172	10,937	\$126,180,401	10,644	\$169,719,625	328	\$4,860,133

<sup>1</sup> Only positive income is used in the compilation.

Exemption	No.	Nebraska Adjustment Amount	No.	Income From Nebraska Obligations Amount	No.	Medical/Dental Expense Amount	No.	Medical/Dental Deduction Amount	No.	Household Income Amount
<b>100% Exemption</b>										
Single	175	\$1,832,935	69	\$75,709	5,555	\$28,494,973	5,445	\$24,115,345	9,623	\$150,045,341
Married	117	\$1,860,559	33	\$70,236	5,222	\$48,603,637	5,177	\$43,211,592	7,493	\$134,229,785
<b>85% Exemption</b>										
Single	15	\$75,804	8	\$8,644	674	\$2,723,415	646	\$2,048,914	770	\$17,132,493
Married	8	\$80,688	5	\$16,451	731	\$5,656,614	721	\$4,710,255	769	\$20,017,302
<b>70% Exemption</b>										
Single	9	\$13,997	13	\$30,628	603	\$2,426,385	582	\$1,797,690	675	\$15,760,978
Married	13	\$154,669	5	\$5,191	741	\$5,572,210	735	\$4,578,202	785	\$21,551,312
<b>55% Exemption</b>										
Single	25	\$41,907	14	\$16,247	482	\$1,895,877	451	\$1,375,134	546	\$13,399,488
Married	8	\$18,391	6	\$10,721	650	\$4,826,247	641	\$3,925,265	685	\$19,695,633
<b>40% Exemption</b>										
Single	18	\$38,917	13	\$25,648	447	\$1,780,851	416	\$1,280,451	505	\$12,965,220
Married	8	\$7,380	5	\$14,036	635	\$4,916,544	629	\$3,996,188	665	\$19,985,164
<b>25% Exemption</b>										
Single	16	\$43,485	12	\$20,349	353	\$1,380,979	335	\$966,764	386	\$10,345,013
Married	7	\$14,593	12	\$42,482	526	\$3,936,886	512	\$3,154,682	555	\$17,502,386
<b>All Approved Applications</b>										
Single	258	\$2,047,045	129	\$177,225	8,114	\$38,702,480	7,875	\$31,584,298	12,505	\$219,648,533
Married	161	\$2,136,280	66	\$159,117	8,505	\$73,512,138	8,415	\$63,576,184	10,952	\$232,981,582

**Table 2: Qualified Owner Occupant Over 65 Years Old**  
Statewide Applications Who DID NOT FILE a 2004 Federal Income Tax Return

Exemption	No.	Wages & Salaries Amount	No.	Social Security Income Amount	No.	Tier I Railroad Income Amount	No.	Pensions & Annuities Amount	No.	Taxable Pensions & Annuities Amount
<b>100% Exemption</b>										
Single	870	\$2,899,268	14,264	\$151,181,253	634	\$5,585,724	2,447	\$13,974,535	4,530	\$14,131,997
Married	827	\$3,242,618	6,598	\$108,388,512	204	\$2,488,330	1,489	\$7,394,005	2,587	\$10,974,057
<b>85% Exemption</b>										
Single	14	\$133,588	85	\$1,223,141	7	\$70,784	22	\$121,272	55	\$296,927
Married	33	\$212,417	207	\$4,118,663	17	\$274,755	79	\$558,591	157	\$1,134,009
<b>70% Exemption</b>										
Single	13	\$102,972	66	\$946,458	*	*	24	\$214,224	42	\$325,360
Married	34	\$271,025	175	\$3,486,337	7	\$125,213	73	\$488,634	123	\$838,687
<b>55% Exemption</b>										
Single	4	\$31,871	28	\$409,325	3	\$53,064	11	\$96,331	19	\$168,441
Married	34	\$282,888	142	\$2,908,454	7	\$110,887	61	\$571,933	97	\$759,344
<b>40% Exemption</b>										
Single	7	\$86,341	23	\$331,215	*	*	6	\$45,077	9	\$60,744
Married	21	\$131,685	86	\$1,760,538	10	\$160,451	34	\$312,287	67	\$532,549
<b>25% Exemption</b>										
Single	4	\$41,080	14	\$190,046	0	\$0	4	\$33,951	6	\$52,872
Married	15	\$119,453	46	\$965,413	4	\$46,746	19	\$153,761	31	\$261,351
<b>All Approved Applications</b>										
Single	912	\$3,295,120	14,480	\$154,281,438	649	\$5,792,997	2,514	\$14,485,390	4,661	\$15,036,341
Married	964	\$4,260,086	7,254	\$121,627,917	249	\$3,206,382	1,755	\$9,479,211	3,062	\$14,499,997

Exemption	No.	Taxable IRA Distributions Amount	No.	Tax Exempt IRA Distributions Amount	No.	Taxable Interest Amount	No.	Interest Amount	No.	Other Income Amount
<b>100% Exemption</b>										
Single	918	\$2,008,800	1,556	\$3,233,283	654	\$926,983	7,050	\$9,075,638	1,214	\$3,491,569
Married	828	\$2,452,644	1,336	\$3,896,291	295	\$421,864	3,507	\$5,407,937	737	\$2,737,216
<b>85% Exemption</b>										
Single	*	*	14	\$57,019	8	\$28,193	47	\$122,670	13	\$64,885
Married	50	\$234,093	85	\$386,213	12	\$24,407	142	\$327,774	17	\$52,560
<b>70% Exemption</b>										
Single	7	\$26,125	11	\$59,999	6	\$20,117	38	\$108,854	6	\$46,327
Married	42	\$210,435	70	\$376,191	9	\$25,220	118	\$269,054	21	\$112,569
<b>55% Exemption</b>										
Single	4	\$30,211	6	\$32,219	4	\$18,480	20	\$71,729	5	\$36,399
Married	33	\$158,209	58	\$278,040	12	\$38,265	94	\$195,418	23	\$64,990
<b>40% Exemption</b>										
Single	*	*	*	*	*	*	9	\$27,237	3	\$51,943
Married	24	\$125,949	42	\$202,735	5	\$16,489	65	\$172,084	16	\$38,824
<b>25% Exemption</b>										
Single	*	*	*	*	0	\$0	4	\$4,744	4	\$61,140
Married	15	\$94,811	21	\$135,683	*	*	28	\$57,136	6	\$17,996
<b>All Approved Applications</b>										
Single	934	\$2,089,262	1,592	\$3,399,315	673	\$996,521	7,168	\$9,410,872	1,245	\$3,752,263
Married	992	\$3,276,141	1,612	\$5,275,153	335	\$528,274	3,954	\$6,429,403	820	\$3,024,155

\* = Suppressed to avoid disclosure of confidential information.



**Table 2:** Qualified Owner Occupant Over 65 Years Old  
Statewide Applications Who DID NOT FILE a 2004 Federal Income Tax Return (cont.)

Exemption	Medical & Dental Expenses		Medical & Dental Deductions		Household Income	
	No.	Amount	No.	Amount	No.	Amount
<b>100% Exemption</b>						
Single	4,082	\$13,911,246	3,827	\$11,480,653	14,647	\$179,459,691
Married	3,519	\$23,533,869	3,433	\$20,250,141	6,724	\$117,566,968
<b>85% Exemption</b>						
Single	60	\$179,090	55	\$122,870	87	\$1,874,334
Married	193	\$1,134,918	191	\$898,817	218	\$5,623,215
<b>70% Exemption</b>						
Single	46	\$147,994	41	\$102,425	68	\$1,544,498
Married	163	\$848,430	159	\$649,050	181	\$4,847,741
<b>55% Exemption</b>						
Single	28	\$85,179	23	\$56,995	31	\$759,037
Married	122	\$708,206	120	\$550,155	147	\$4,085,133
<b>40% Exemption</b>						
Single	19	\$63,789	17	\$44,705	25	\$566,311
Married	83	\$450,767	82	\$341,880	93	\$2,673,448
<b>25% Exemption</b>						
Single	9	\$25,852	7	\$17,328	14	\$345,151
Married	42	\$199,065	40	\$141,439	47	\$1,464,368
<b>All Approved Applications</b>						
Single	4,244	\$14,413,150	3,970	\$11,824,976	14,872	\$184,549,022
Married	4,122	\$26,875,255	4,025	\$22,831,482	7,410	\$136,260,873

**Table 3:** Disabled Individuals, Veterans, and Homes Contributed by the Department of Veteran Affairs  
Statewide Applications Who FILED a 2004 Federal Income Tax Return

Exemption	Number Approved	Total Income	Actual Value	Calculated Exemption Value	Number of Filers	Federal Adj. Gross Income <sup>1</sup>	No.	Social Security Income Amount	Tier I Railroad Income Amount
<b>Veterans Disabled by a Non-Service- Related Accident or Illness</b>									
Single	206	\$1,716,116	\$10,948,153	\$10,709,530	65	\$656,457	31	\$370,067	*
Married	665	\$12,223,262	\$51,886,936	\$48,269,346	384	\$5,792,171	220	\$3,671,163	15
<b>Disabled Individuals</b>									
Single	1,284	\$8,547,270	\$80,665,240	\$79,341,902	419	\$4,324,532	150	\$1,693,231	5
Married	1,397	\$22,577,998	\$100,986,567	\$95,767,242	944	\$15,537,552	359	\$5,566,184	15
<b>Veterans with a 100% Service-Related Disability</b>									
Single	722	\$7,946,977	\$57,447,672	\$55,794,991	306	\$3,452,984	174	\$1,694,704	*
Married	786	\$12,701,372	\$64,191,084	\$60,177,839	501	\$7,164,269	217	\$3,309,724	5
<b>Homes Contributed to by the Department of Veteran Affairs</b>									
	99	NA	\$14,936,716	\$14,936,716	NA	NA	NA	NA	NA

Exemption	No.	Nebraska Adjustment Amount	Income From Nebraska Obligations Amount	No.	Medical/Dental Expense Amount	No.	Medical/Dental Deduction Amount	No.	Household Income Amount
<b>Veterans Disabled by a Non-Service- Related Accident or Illness</b>									
Single	*	*	0	\$0	28	\$110,663	28	\$88,660	65
Married	4	\$94,742	0	\$0	275	\$2,105,578	268	\$1,794,083	384
<b>Disabled Individuals</b>									
Single	3	\$55,535	3	\$1,597	222	\$1,324,112	214	\$1,161,846	419
Married	10	\$105,484	3	\$9,135	580	\$4,910,257	572	\$4,291,672	944
<b>Veterans with a 100% Service-Related Disability</b>									
Single	3	\$5,861	4	\$7,651	138	\$444,355	122	\$340,983	306
Married	9	\$183,413	3	\$6,896	247	\$1,322,046	236	\$1,075,432	502
<b>Homes Contributed to by the Department of Veteran Affairs</b>									
	NA	NA	NA	NA	NA	NA	NA	NA	NA

<sup>1</sup> Only positive income is used in the compilation.

\* = Suppressed to avoid disclosure of confidential information.

**Table 4:** Disabled Individuals, Veterans, and Homes Contributed by the Department of Veteran Affairs  
Statewide Applications Who DID NOT FILE a 2004 Federal Income Tax Return

Exemption	Wages & Salaries		Social Security Income		Tier I Railroad Income		Pensions & Annuities		Pensions & Annuities		Taxable
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	Amount
<b>Veterans Disabled by a Non-Service- Related Accident or Illness</b>											
Single	7	\$57,543	45	\$343,237	*	*	11	\$55,742	25	\$63,512	
Married	29	\$149,483	224	\$3,884,461	11	\$153,592	61	\$285,768	106	\$522,201	
<b>Disabled Individuals</b>											
Single	59	\$337,043	257	\$2,724,642	12	\$117,532	49	\$204,502	88	\$317,152	
Married	68	\$540,185	273	\$4,543,547	8	\$128,106	68	\$382,673	116	\$547,712	
<b>Veterans with a 100% Service-Related Disability</b>											
Single	15	\$31,515	143	\$1,304,796	*	*	39	\$247,466	90	\$467,358	
Married	32	\$191,159	175	\$2,799,222	*	*	35	\$240,939	71	\$436,398	
<b>Homes Contributed to by the Department of Veteran Affairs</b>											
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Exemption	Taxable IRA Distributions		Tax Exempt IRA Distributions		Taxable Interest		Interest		Other Income	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
<b>Veterans Disabled by a Non-Service- Related Accident or Illness</b>										
Single	5	\$9,483	5	\$14,807	6	\$3,549	25	\$4,193	5	\$12,705
Married	27	\$88,195	42	\$119,423	17	\$28,798	106	\$134,248	17	\$60,522
<b>Disabled Individuals</b>										
Single	11	\$26,159	18	\$53,500	10	\$22,308	106	\$118,103	48	\$161,442
Married	26	\$78,377	38	\$142,635	11	\$22,864	119	\$182,295	44	\$152,140
<b>Veterans with a 100% Service-Related Disability</b>										
Single	11	\$18,940	20	\$35,504	10	\$32,675	148	\$197,678	21	\$63,814
Married	7	\$21,406	20	\$42,874	11	\$11,874	103	\$125,322	20	\$92,772
<b>Homes Contributed to by the Department of Veteran Affairs</b>										
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Exemption	Medical & Dental Expenses		Medical & Dental Deductions		Household Income <sup>1</sup>	
	No.	Amount	No.	Amount	No.	Amount
<b>Veterans Disabled by a Non-Service- Related Accident or Illness</b>						
Single	20	\$44,028	18	\$33,826	44	\$452,585
Married	135	\$855,684	134	\$729,081	254	\$4,380,335
<b>Disabled Individuals</b>						
Single	97	\$401,660	91	\$357,514	413	\$3,580,507
Married	157	\$965,669	155	\$824,327	346	\$5,472,066
<b>Veterans with a 100% Service-Related Disability</b>						
Single	71	\$169,412	68	\$130,738	291	\$3,086,790
Married	76	\$457,508	73	\$389,379	221	\$3,379,808
<b>Homes Contributed to by the Department of Veteran Affairs</b>						
	N/A	N/A	N/A	N/A	N/A	N/A

<sup>1</sup> Only positive income is used in the compilation.

\* = Suppressed to avoid disclosure of confidential information.

**Table 5: Homestead Exemption Program by Counties, Applications Who FILED a 2004 Federal Income Tax Return**

County	Number Approved	Total Income	Actual Value	Exemption Value	Number of Filers	Federal Adj. Gross Income <sup>1</sup>	Social Security Income No.	Tier I Railroad Income No.	Tier I Amount
ADAMS	978	\$16,853,311	\$59,860,498	\$45,937,244	475	\$5,359,737	426	10	\$130,932
ANTELOPE	427	\$6,674,458	\$15,127,095	\$10,964,637	236	\$2,463,575	223	*	*
ARTHUR	18	\$288,156	\$555,720	\$450,960	16	\$124,061	15	0	\$0
BANNER	21	\$277,570	\$995,326	\$750,021	16	\$115,878	14	0	\$0
BLAINE	24	\$289,587	\$608,504	\$462,258	16	\$100,919	14	0	\$0
BOONE	309	\$4,484,969	\$12,501,177	\$8,666,757	162	\$1,522,278	158	0	\$0
BOX BUTTE	406	\$6,231,946	\$20,867,522	\$15,441,612	220	\$2,120,815	185	23	\$304,017
BOYD	168	\$2,538,520	\$3,882,745	\$3,343,806	92	\$909,040	90	*	*
BROWN	232	\$3,281,560	\$7,794,635	\$6,205,012	122	\$1,015,051	117	*	*
BUFFALO	1,107	\$18,588,175	\$73,000,850	\$60,666,939	596	\$7,085,690	540	16	\$195,346
BURT	432	\$7,351,919	\$22,692,711	\$14,247,888	221	\$2,408,037	214	*	*
BUTLER	346	\$5,553,775	\$16,997,830	\$12,600,398	189	\$2,028,292	175	*	*
CASS	586	\$10,007,403	\$47,498,333	\$39,296,708	305	\$3,308,112	277	12	\$134,271
CEDAR	483	\$7,880,635	\$21,423,650	\$14,956,940	293	\$3,304,200	283	*	*
CHASE	166	\$2,431,007	\$7,501,456	\$5,404,382	83	\$695,914	80	*	*
CHERRY	233	\$3,370,302	\$9,654,437	\$7,417,124	104	\$1,096,895	95	0	\$0
CHEYENNE	377	\$6,255,106	\$19,851,808	\$14,873,212	196	\$2,064,884	184	*	*
CLAY	272	\$4,400,860	\$12,649,070	\$8,468,124	138	\$1,457,482	127	*	*
COLFAX	440	\$7,022,200	\$24,843,160	\$16,638,064	249	\$2,713,203	244	0	\$0
CUMING	502	\$8,584,635	\$25,312,355	\$18,001,437	338	\$3,703,713	331	*	*
CUSTER	624	\$9,001,337	\$22,574,400	\$16,942,788	351	\$3,119,404	334	*	*
DAKOTA	506	\$8,334,902	\$32,294,847	\$24,214,989	216	\$2,339,136	201	*	*
DAWES	399	\$6,329,928	\$20,941,945	\$13,743,420	219	\$2,121,804	193	17	\$260,377
DAWSON	689	\$11,588,424	\$39,380,637	\$27,493,768	307	\$3,054,849	288	*	*
DEUEL	103	\$1,750,673	\$3,743,433	\$3,004,828	51	\$493,523	50	*	*
DIXON	285	\$4,525,445	\$12,881,735	\$9,057,743	161	\$1,731,337	158	*	*
DODGE	1,363	\$23,851,159	\$107,838,281	\$82,375,526	698	\$7,366,560	651	*	*
DOUGLAS	10,152	\$172,750,486	\$774,282,477	\$655,984,270	4,760	\$54,637,882	4,231	222	\$2,579,413
DUNDY	83	\$1,184,290	\$2,644,051	\$2,115,149	40	\$312,484	39	0	\$0
FILLMORE	291	\$4,734,896	\$10,686,835	\$8,100,285	150	\$1,487,695	144	*	*
FRANKLIN	236	\$3,502,313	\$8,348,820	\$6,927,157	127	\$1,284,773	122	*	*
FRONTIER	130	\$2,088,583	\$5,831,789	\$4,404,367	74	\$628,195	72	*	*
FURNAS	281	\$4,298,947	\$9,914,970	\$7,591,595	145	\$1,562,923	138	*	*
GAGE	1,032	\$16,897,362	\$58,083,805	\$43,053,498	512	\$5,541,571	474	16	\$246,850
GARDEN	145	\$2,163,586	\$4,964,867	\$3,898,164	62	\$584,175	57	0	\$0
GARFIELD	127	\$2,044,094	\$4,492,625	\$3,493,825	64	\$782,925	60	0	\$0
GOSPER	87	\$1,404,728	\$4,239,325	\$3,467,824	51	\$582,435	47	0	\$0
GRANT	33	\$492,389	\$1,056,896	\$669,571	22	\$227,922	20	0	\$0
GREELEY	175	\$2,677,547	\$5,568,270	\$4,563,274	106	\$1,190,795	97	*	*
HALL	1,631	\$27,887,065	\$133,051,381	\$104,002,573	849	\$9,693,588	750	20	\$255,676
HAMILTON	257	\$4,340,294	\$16,239,846	\$12,766,947	142	\$1,701,754	129	0	\$0
HARLAN	196	\$3,285,526	\$7,467,200	\$5,491,493	91	\$1,044,442	81	*	*
HAYES	42	\$539,097	\$1,256,966	\$1,037,966	29	\$202,413	29	0	\$0
HITCHCOCK	172	\$2,611,210	\$5,690,370	\$4,622,127	75	\$940,431	75	0	\$0
HOLT	584	\$8,631,864	\$22,602,863	\$16,466,275	307	\$3,044,906	291	*	*
HOOVER	63	\$965,773	\$1,799,545	\$1,665,697	25	\$320,806	23	0	\$0
HOWARD	339	\$5,128,931	\$18,319,451	\$13,248,794	191	\$1,852,328	178	*	*
JEFFERSON	479	\$7,315,838	\$18,636,255	\$13,872,194	205	\$2,000,352	186	*	*
JOHNSON	300	\$4,751,995	\$15,748,434	\$11,045,150	179	\$1,907,481	167	*	*
KEARNEY	177	\$3,070,283	\$10,276,595	\$7,164,336	86	\$1,042,103	77	0	\$0
KEITH	430	\$7,069,720	\$23,891,504	\$15,869,179	222	\$2,285,195	208	*	*
KEYA PAHA	44	\$601,155	\$1,044,378	\$918,550	29	\$249,897	29	0	\$0
KIMBALL	186	\$3,131,681	\$8,352,104	\$5,928,844	87	\$940,876	80	*	*
KNOX	611	\$9,109,083	\$19,681,560	\$15,870,462	297	\$3,343,736	290	*	*
LANCASTER	4,787	\$83,045,711	\$461,620,526	\$385,539,291	2,579	\$29,815,088	2,330	119	\$1,469,007
LINCOLN	1,146	\$19,342,278	\$67,934,446	\$52,471,882	568	\$6,130,657	409	128	\$1,784,958
LOGAN	29	\$421,033	\$1,016,607	\$758,037	15	\$138,330	14	0	\$0
LOUP	35	\$494,103	\$918,590	\$799,621	22	\$214,535	22	0	\$0
MADISON	982	\$16,211,440	\$62,225,105	\$48,722,627	493	\$5,371,661	469	*	*
MCPHERSON	26	\$425,402	\$917,243	\$688,251	19	\$188,538	19	0	\$0
MERRICK	380	\$6,179,208	\$19,197,233	\$13,655,565	196	\$2,079,534	185	*	*
MORRILL	274	\$4,032,958	\$10,207,627	\$7,798,902	123	\$1,287,965	117	*	*
NANCE	223	\$3,646,441	\$8,658,635	\$6,389,850	135	\$1,402,342	134	*	*
NEMAH	244	\$5,413,690	\$14,830,568	\$10,655,277	166	\$1,651,112	152	0	\$0
NUCKOLLS	308	\$4,858,804	\$9,255,170	\$7,184,067	137	\$1,349,823	132	0	\$0
OTOE	651	\$10,104,765	\$40,807,120	\$31,227,263	342	\$3,591,414	322	*	*
PAWNEE	234	\$3,495,362	\$6,554,860	\$5,503,375	124	\$1,214,470	114	*	*
PERKINS	140	\$2,192,925	\$6,048,742	\$4,527,496	84	\$712,614	79	*	*
PHELPS	289	\$4,949,986	\$15,545,652	\$12,017,972	143	\$1,380,202	131	*	*
PIERCE	375	\$5,987,647	\$18,167,110	\$13,472,756	218	\$2,230,920	206	*	*
PLATTE	965	\$16,611,366	\$69,354,793	\$56,565,586	500	\$5,455,671	468	12	\$153,846
POLK	242	\$3,911,490	\$12,097,850	\$8,971,428	146	\$1,514,107	140	*	*
RED WILLOW	459	\$7,540,874	\$23,677,366	\$16,045,813	238	\$2,438,025	208	17	\$227,159
RICHARDSON	634	\$9,283,091	\$19,723,351	\$16,586,947	312	\$3,128,998	290	*	*
ROCK	110	\$1,466,991	\$2,999,610	\$2,465,189	64	\$475,171	62	0	\$0
SALINE	530	\$8,387,513	\$31,606,709	\$23,257,838	280	\$2,813,710	268	*	*
SARPY	1,613	\$28,618,989	\$174,157,624	\$146,470,720	953	\$11,527,785	770	38	\$431,360
SAUNDERS	804	\$13,561,618	\$65,795,700	\$52,437,859	494	\$5,475,841	458	*	*
SCOTTS BLUFF	1,669	\$8,359,702	\$107,531,946	\$71,649,019	750	\$7,939,901	692	*	*
SEWARD	491	\$8,556,322	\$37,836,675	\$30,125,463	296	\$3,478,101	284	*	*
SHERIDAN	320	\$4,999,158	\$10,916,185	\$8,775,171	176	\$1,675,596	172	*	*
SHERMAN	267	\$4,361,936	\$9,246,585	\$7,286,669	144	\$1,649,616	142	*	*
SIOUX	45	\$661,595	\$1,477,944	\$1,253,834	28	\$240,403	27	*	*
STANTON	196	\$3,173,251	\$10,048,900	\$6,944,525	112	\$1,289,379	102	0	\$0
THAYER	312	\$5,164,245	\$10,471,922	\$8,056,292	147	\$1,571,720	140	*	*
THOMAS	34	\$413,168	\$835,830	\$777,883	20	\$119,456	20	0	\$0
THURSTON	203	\$3,525,683	\$7,168,675	\$5,449,298	115	\$1,222,084	113	0	\$0
VALLEY	293	\$4,690,383	\$11,248,030	\$8,484,273	137	\$1,440,728	129	*	*
WASHINGTON	510	\$8,338,562	\$47,689,684	\$39,592,431	261	\$2,768,526	240	*	*
WAYNE	271	\$4,684,463	\$16,006,925	\$11,953,876	173	\$1,879,199	168	*	*
WEBSTER	268	\$4,024,317	\$8,609,925	\$6,720,071	119	\$1,238,310	106	*	*
WHEELER	34	\$500,280	\$705,330	\$608,124	17	\$200,847	16	0	\$0
YORK	427	\$7,115,798	\$23,749,703	\$17,795,505	208	\$2,094,213	199	*	*
OMAHA <sup>2</sup>	12,275	\$209,708,037	\$996,129,785	\$842,047,421	5,974	\$68,934,193	5,241	264	\$3,047,591
LINCOLN	4,787	\$83,045,711	\$461,620,526	\$385,539,291	2,579	\$29,815,088	2,330	119	\$1,469,007
OTHER	33,637	\$546,425,493	\$1,826,559,977	\$1,377,965,476	17,498	\$184,565,781	16,239	437	\$5,754,158
<b>TOTAL</b>	<b>50,699</b>	<b>\$839,179,241</b>	<b>\$3,284,310,288</b>	<b>\$2,605,552,188</b>	<b>26,051</b>	<b>\$283,315,062</b>	<b>23,810</b>	<b>820</b>	<b>\$10,270,756</b>

<sup>1</sup> Only positive income is used in the compilation

\* = Suppressed to avoid disclosure of confidential information.

<sup>2</sup> "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

**Table 5: Homestead Exemption Program by Counties, Applications Who FILED a 2004 Federal Income Tax Return (cont.)**

Exemption	No.	Nebraska Adjustment Amount	No.	Income From Nebraska Obligations Amount	No.	Medical/Dental Expense Amount	No.	Medical/Dental Deduction Amount	No.	Household Income Amount
ADAMS	*	*	*	*	313	\$2,272,548	310	\$1,926,239	476	\$9,487,922
ANTELOPE	*	*	*	*	141	\$1,013,423	140	\$864,214	237	\$4,302,017
ARTHUR	*	*	0	\$0	10	\$44,341	10	\$35,723	16	\$245,563
BANNER	0	\$0	0	\$0	10	\$59,965	10	\$53,502	16	\$421,948
BLAINE	0	\$0	*	*	11	\$53,596	11	\$55,197	16	\$189,716
BOONE	*	*	0	\$0	99	\$652,391	96	\$564,319	162	\$2,706,407
BOX BUTTE	*	*	*	*	162	\$1,143,169	159	\$988,366	220	\$3,834,133
BOYD	*	*	0	\$0	47	\$344,441	45	\$297,430	92	\$1,627,185
BROWN	*	*	0	\$0	78	\$497,369	77	\$427,867	122	\$1,882,093
BUFFALO	18	\$209,838	10	\$11,097	455	\$3,318,559	446	\$2,838,200	598	\$11,502,942
BURT	*	*	*	*	153	\$1,091,826	150	\$930,211	224	\$4,428,079
BUTLER	*	*	0	\$0	115	\$935,710	113	\$813,282	189	\$3,385,792
CASS	*	*	*	*	239	\$1,358,974	230	\$1,122,496	306	\$6,001,561
CEDAR	*	*	*	*	174	\$1,361,559	174	\$1,173,357	294	\$5,409,762
CHASE	*	*	*	*	59	\$405,345	55	\$351,584	83	\$1,402,446
CHERRY	*	*	*	*	69	\$445,704	68	\$386,644	104	\$1,768,841
CHEYENNE	11	\$94,046	*	*	119	\$894,165	116	\$762,665	196	\$3,704,680
CLAY	*	*	0	\$0	90	\$655,187	85	\$563,582	138	\$2,591,058
COLFAX	*	*	*	*	169	\$1,178,646	167	\$1,007,144	249	\$4,632,856
CUMING	*	*	*	*	181	\$1,516,203	179	\$1,315,772	338	\$6,290,413
CUSTER	*	*	*	*	235	\$1,432,928	230	\$1,240,938	351	\$5,760,075
DAKOTA	*	*	0	\$0	161	\$1,116,324	159	\$947,993	216	\$4,261,290
DAWES	*	*	*	*	103	\$736,750	102	\$622,382	219	\$3,990,503
DAWSON	*	*	0	\$0	188	\$1,349,787	186	\$1,147,658	307	\$5,821,859
DEUEL	0	\$0	0	\$0	32	\$289,266	32	\$250,780	51	\$1,020,988
DIXON	0	\$0	0	\$0	122	\$854,361	119	\$738,120	161	\$2,846,310
DODGE	*	*	*	*	496	\$3,289,836	484	\$2,777,680	698	\$13,644,106
DOUGLAS	64	\$460,632	41	\$57,458	3,631	\$21,001,613	3,518	\$17,295,772	4,761	\$97,196,104
DUNDY	*	*	*	*	19	\$107,725	19	\$92,227	40	\$637,783
FILLMORE	*	*	*	*	84	\$689,565	84	\$603,375	150	\$2,723,955
FRANKLIN	*	*	0	\$0	78	\$612,150	78	\$533,624	129	\$2,169,875
FRONTIER	*	*	0	\$0	44	\$375,275	43	\$329,493	74	\$1,221,900
FURNAS	*	*	*	*	96	\$760,146	96	\$663,763	145	\$2,614,341
GAGE	*	*	*	*	372	\$2,767,327	366	\$2,385,571	512	\$9,588,003
GARDEN	0	\$0	0	\$0	29	\$198,521	29	\$166,437	62	\$1,132,451
GARFIELD	*	*	0	\$0	35	\$232,176	35	\$198,067	64	\$1,291,268
GOSPER	0	\$0	0	\$0	27	\$297,549	27	\$265,981	51	\$887,387
GRANT	0	\$0	0	\$0	18	\$126,607	18	\$112,410	22	\$333,943
GREELEY	*	*	0	\$0	57	\$433,891	57	\$371,238	106	\$1,886,553
HALL	19	\$427,208	10	\$7,993	540	\$3,960,697	533	\$3,368,872	849	\$16,782,296
HAMILTON	*	*	0	\$0	101	\$795,367	101	\$687,423	142	\$2,735,665
HARLAN	*	*	*	*	57	\$479,697	56	\$418,445	91	\$1,742,458
HAYES	0	\$0	0	\$0	20	\$154,722	20	\$137,771	29	\$397,025
HITCHCOCK	0	\$0	0	\$0	51	\$323,366	51	\$274,568	76	\$1,308,235
HOLT	*	*	*	*	189	\$1,218,070	185	\$1,045,596	308	\$5,308,450
HOOVER	0	\$0	0	\$0	*	*	*	*	26	\$491,906
HOWARD	*	*	*	*	85	\$685,234	83	\$594,146	191	\$3,135,200
JEFFERSON	*	*	*	*	140	\$919,485	139	\$779,943	205	\$3,662,387
JOHNSON	*	*	0	\$0	107	\$910,814	106	\$796,467	179	\$3,123,171
KEARNEY	*	*	*	*	64	\$541,957	64	\$475,819	86	\$1,674,097
KEITH	*	*	0	\$0	163	\$1,087,289	160	\$925,385	222	\$4,143,624
KEYA PAHA	*	*	0	\$0	19	\$168,714	19	\$149,657	29	\$421,143
KIMBALL	*	*	0	\$0	69	\$425,518	67	\$353,431	87	\$1,746,501
KNOX	*	*	*	*	211	\$1,537,459	211	\$1,326,848	298	\$5,348,429
LANCASTER	50	\$230,970	33	\$79,584	2,137	\$14,303,863	2,094	\$12,136,151	2,580	\$51,224,246
LINCOLN	32	\$348,671	*	*	380	\$2,876,879	378	\$2,474,100	568	\$10,723,851
LOGAN	*	*	0	\$0	10	\$40,934	10	\$34,185	15	\$257,705
LOUP	0	\$0	0	\$0	*	*	*	*	22	\$327,808
MADISON	*	*	*	*	355	\$2,699,674	351	\$2,340,608	493	\$9,046,484
MCPHERSON	0	\$0	0	\$0	*	*	*	*	19	\$350,789
MERRICK	*	*	*	*	127	\$952,733	124	\$822,096	196	\$3,636,159
MORRILL	*	*	0	\$0	80	\$570,553	78	\$485,208	123	\$2,323,009
NANCE	*	*	0	\$0	70	\$607,739	70	\$528,462	137	\$2,521,068
NEMAHA	*	*	*	*	89	\$668,177	87	\$575,402	166	\$2,990,579
NUCKOLLS	*	*	0	\$0	92	\$647,082	91	\$552,429	137	\$2,519,512
OTOE	*	*	*	*	254	\$1,915,884	253	\$1,658,359	342	\$6,131,497
PAWNEE	*	*	*	*	61	\$432,412	60	\$373,294	124	\$2,126,274
PERKINS	*	*	0	\$0	53	\$314,098	51	\$261,355	84	\$1,406,087
PHELPS	*	*	*	*	104	\$648,020	103	\$541,398	144	\$2,730,876
PIERCE	*	*	*	*	134	\$960,948	133	\$823,335	218	\$3,902,610
PLATTE	10	\$35,156	*	*	324	\$2,086,427	318	\$1,742,252	500	\$9,891,960
POLK	*	*	*	*	111	\$943,789	107	\$830,842	146	\$2,607,981
RED WILLOW	*	*	0	\$0	161	\$1,129,052	158	\$958,969	239	\$4,566,459
RICHARDSON	10	\$19,202	*	*	207	\$1,420,560	203	\$1,222,601	313	\$5,472,755
ROCK	*	*	0	\$0	28	\$162,064	27	\$155,572	64	\$964,122
SALINE	*	*	*	*	222	\$1,417,152	218	\$1,209,542	280	\$4,916,805
SARPY	10	\$50,668	*	*	673	\$3,652,223	636	\$2,980,697	953	\$19,210,241
SAUNDERS	*	*	*	*	353	\$2,535,053	349	\$2,169,731	495	\$9,380,023
SCOTTS BLUFF	*	*	*	*	407	\$2,855,300	403	\$2,377,619	751	\$15,350,888
SEWARD	*	*	*	*	230	\$1,742,798	224	\$1,506,822	296	\$5,747,811
SHERIDAN	*	*	0	\$0	112	\$626,732	104	\$518,503	176	\$3,133,326
SHERMAN	*	*	0	\$0	81	\$585,668	80	\$495,637	145	\$2,865,009
SIOUX	*	*	*	*	15	\$97,387	15	\$83,523	28	\$442,142
STANTON	*	*	*	*	66	\$451,447	63	\$383,143	112	\$2,078,610
THAYER	*	*	*	*	90	\$645,810	89	\$552,230	147	\$2,809,180
THOMAS	*	*	*	*	*	*	*	*	20	\$281,714
THURSTON	*	*	0	\$0	70	\$555,005	69	\$477,938	115	\$2,196,748
VALLEY	*	*	0	\$0	72	\$524,459	71	\$444,726	137	\$2,486,297
WASHINGTON	*	*	*	*	237	\$1,559,720	235	\$1,336,699	261	\$4,878,188
WAYNE	*	*	*	*	118	\$898,395	114	\$773,345	173	\$3,194,851
WEBSTER	0	\$0	*	*	66	\$469,583	63	\$401,237	120	\$2,131,260
WHEELER	0	\$0	0	\$0	*	*	*	*	17	\$277,639
YORK	*	*	*	*	146	\$1,004,748	146	\$857,802	208	\$3,922,522
OMAHA <sup>2</sup>	80	\$574,584	52	\$72,024	4,541	\$26,213,557	4,389	\$21,613,168	5,975	\$121,284,533
LINCOLN	50	\$230,970	33	\$79,584	2,137	\$14,303,863	2,094	\$12,136,151	2,580	\$51,224,246
OTHER	319	\$3,826,390	123	\$210,014	11,431	\$81,914,208	11,247	\$70,163,837	17,522	\$325,173,003
<b>TOTAL</b>	<b>449</b>	<b>\$4,631,944</b>	<b>208</b>	<b>\$361,622</b>	<b>18,109</b>	<b>\$122,431,628</b>	<b>17,730</b>	<b>\$103,913,156</b>	<b>26,077</b>	<b>\$497,681,782</b>

<sup>1</sup> Only positive income is used in the compilation

\* = Suppressed to avoid disclosure of confidential information.

<sup>2</sup> "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

**Table 6: Homestead Exemption Program by County, Applications Who DID NOT FILE a 2004 Federal Income Tax Return**

Exemption	Wages & Salaries		Social Security Income		Tier I Railroad Income		Pensions & Annuities		Pensions & Annuities Taxable	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
ADAMS	44	\$184,383	467	\$6,244,062	13	\$150,639	86	\$377,233	195	\$780,880
ANTELOPE	17	\$77,436	182	\$2,104,557	*	*	24	\$128,897	35	\$138,874
ARTHUR	0	\$0	*	*	0	\$0	0	\$0	*	*
BANNER	*	*	*	*	0	\$0	*	*	*	*
BLAINE	*	*	*	*	0	\$0	0	\$0	*	*
BOONE	23	\$110,004	143	\$1,548,561	0	\$0	13	\$103,408	18	\$65,347
BOX BUTTE	16	\$60,733	162	\$1,913,836	26	\$302,237	32	\$129,645	52	\$196,941
BOYD	10	\$23,507	72	\$756,661	0	\$0	0	\$0	*	*
BROWN	12	\$38,576	107	\$1,176,165	*	*	*	*	14	\$55,962
BUFFALO	42	\$178,130	472	\$6,115,449	17	\$177,849	63	\$299,742	180	\$675,702
BURT	21	\$83,759	198	\$2,559,415	*	*	32	\$93,172	56	\$176,601
BUTLER	20	\$67,606	153	\$1,806,263	*	*	23	\$65,462	44	\$108,502
CASS	20	\$96,096	259	\$3,349,511	19	\$183,291	75	\$5,274,540	110	\$470,095
CEDAR	30	\$133,716	180	\$2,103,065	*	*	34	\$166,303	44	\$132,165
CHASE	12	\$44,471	80	\$947,055	*	*	*	*	14	\$58,565
CHERRY	*	*	126	\$1,421,785	*	*	19	\$49,208	30	\$89,194
CHEYENNE	10	\$56,703	169	\$2,150,193	*	*	31	\$159,160	49	\$246,686
CLAY	23	\$58,965	123	\$1,576,063	*	*	19	\$75,723	38	\$133,377
COLFAX	17	\$74,542	180	\$2,096,730	*	*	16	\$54,243	26	\$76,331
CUMING	15	\$33,469	162	\$1,996,737	*	*	18	\$98,748	30	\$117,046
CUSTER	20	\$76,734	256	\$2,948,483	*	*	33	\$174,735	62	\$209,448
DAKOTA	27	\$125,483	277	\$3,615,338	*	*	76	\$247,588	92	\$291,682
DAWES	12	\$48,986	154	\$1,872,238	17	\$199,714	35	\$106,131	42	\$147,150
DAWSON	43	\$144,455	364	\$4,926,351	*	*	89	\$318,642	116	\$397,101
DEUEL	*	*	48	\$619,053	*	*	*	*	11	\$46,043
DIXON	19	\$70,847	119	\$1,362,953	*	*	22	\$99,650	35	\$139,486
DODGE	64	\$186,486	635	\$8,693,439	26	\$242,158	163	\$713,828	274	\$1,060,025
DOUGLAS	305	\$1,624,368	4,922	\$64,575,518	235	\$2,130,736	1,155	\$5,336,471	2,227	\$9,509,512
DUNDY	*	*	44	\$491,488	*	*	*	*	*	*
FILLMORE	20	\$100,497	138	\$1,733,361	*	*	28	\$74,820	31	\$84,712
FRANKLIN	*	*	95	\$1,167,748	*	*	11	\$40,543	24	\$83,726
FRONTIER	20	\$117,470	55	\$728,936	*	*	*	*	17	\$71,695
FURNAS	14	\$69,335	128	\$1,450,871	*	*	10	\$43,305	28	\$102,414
GAGE	40	\$169,733	490	\$6,352,905	15	\$95,833	116	\$419,745	189	\$651,098
GARDEN	*	*	78	\$894,641	*	*	14	\$50,964	19	\$55,103
GARFIELD	12	\$38,846	60	\$620,765	*	*	*	*	*	*
GOSPER	*	*	36	\$479,408	*	*	*	*	*	*
GRANT	*	*	11	\$135,173	*	*	*	*	*	*
GREELEY	*	*	69	\$774,156	*	*	*	*	*	*
HALL	62	\$345,408	727	\$9,546,972	31	\$263,515	59	\$226,388	226	\$845,336
HAMILTON	12	\$23,416	110	\$1,374,169	*	*	30	\$101,013	48	\$177,074
HARLAN	14	\$72,548	95	\$1,263,467	*	*	13	\$44,357	29	\$141,136
HAYES	0	\$0	13	\$145,970	*	*	*	*	*	*
HITCHCOCK	11	\$32,355	96	\$1,211,983	*	*	13	\$51,465	20	\$70,259
HOLT	31	\$121,040	270	\$2,942,461	*	*	40	\$124,995	51	\$161,703
HOOKE	*	*	37	\$437,520	0	\$0	*	*	*	*
HOWARD	15	\$65,410	138	\$1,701,266	*	*	13	\$62,398	26	\$108,120
JEFFERSON	23	\$62,644	253	\$2,984,376	24	\$277,731	47	\$209,014	84	\$280,467
JOHNSON	14	\$59,077	116	\$1,317,979	*	*	14	\$78,719	40	\$175,506
KEARNEY	*	*	89	\$1,202,470	*	*	*	*	21	\$72,026
KEITH	17	\$57,791	197	\$2,581,736	*	*	43	\$139,541	75	\$261,037
KEYA PAHA	*	*	15	\$160,910	0	\$0	0	\$0	*	*
KIMBALL	*	*	95	\$1,247,256	*	*	15	\$63,627	31	\$123,175
KNOX	23	\$63,577	300	\$3,290,828	*	*	41	\$219,345	66	\$230,016
LANCASTER	155	\$610,238	2,016	\$27,386,355	129	\$1,391,709	618	\$2,648,563	986	\$3,743,060
LINCOLN	55	\$247,673	461	\$5,765,657	139	\$1,758,756	110	\$566,014	241	\$1,085,826
LOGAN	*	*	12	\$128,499	0	\$0	*	*	*	*
LOUP	*	*	10	\$121,498	*	*	0	\$0	*	*
MADISON	47	\$205,203	475	\$6,279,211	13	\$87,668	65	\$367,303	161	\$666,961
MCPHERSON	0	\$0	*	*	0	\$0	*	*	*	*
MERRICK	21	\$69,056	178	\$2,225,474	*	*	17	\$69,955	41	\$150,615
MORRILL	24	\$104,616	135	\$1,523,253	*	*	*	*	13	\$40,445
NANCE	*	*	83	\$973,809	*	*	*	*	20	\$94,982
NEMAHA	18	\$48,687	173	\$2,009,614	*	*	30	\$91,573	54	\$149,527
NUCKOLLS	11	\$55,834	163	\$2,039,087	*	*	31	\$141,625	55	\$197,511
OTOE	31	\$126,808	294	\$3,658,536	*	*	48	\$206,478	99	\$326,551
PAWNEE	15	\$47,841	101	\$1,139,309	*	*	10	\$44,556	29	\$103,217
PERKINS	*	*	53	\$719,539	*	*	12	\$221,033	17	\$77,446
PHELPS	21	\$85,519	143	\$1,933,540	*	*	29	\$581,566	41	\$142,418
PIERCE	12	\$66,246	151	\$1,753,436	*	*	17	\$70,135	32	\$130,920
PLATTE	28	\$95,712	452	\$5,756,039	*	*	89	\$347,642	173	\$514,165
POLK	15	\$42,256	92	\$1,110,685	*	*	10	\$37,427	21	\$77,496
RED WILLOW	22	\$93,589	198	\$2,486,847	13	\$166,193	30	\$128,718	65	\$266,348
RICHARDSON	18	\$82,316	293	\$3,390,035	*	*	41	\$215,529	75	\$223,389
ROCK	*	*	44	\$452,736	0	\$0	*	*	*	*
SALINE	27	\$108,465	243	\$3,103,108	*	*	47	\$143,095	97	\$291,454
SARPY	39	\$193,995	583	\$7,992,954	24	\$260,627	158	\$681,302	287	\$1,231,737
SAUNDERS	36	\$222,749	281	\$3,527,259	*	*	58	\$276,219	87	\$390,162
SCOTTS BLUFF	59	\$254,211	859	\$11,388,401	*	*	253	\$1,173,545	288	\$1,053,008
SEWARD	18	\$47,670	188	\$2,444,788	*	*	43	\$219,249	76	\$326,896
SHERIDAN	15	\$70,767	138	\$1,675,307	*	*	18	\$73,331	25	\$106,376
SHERMAN	*	*	121	\$1,387,943	*	*	13	\$48,500	24	\$85,785
SIOUX	*	*	16	\$165,728	0	\$0	*	*	*	*
STANTON	10	\$27,138	79	\$978,848	*	*	18	\$73,812	23	\$71,039
THAYER	26	\$118,732	161	\$2,029,747	*	*	17	\$58,720	31	\$119,135
THOMAS	*	*	10	\$107,205	*	*	*	*	*	*
THURSTON	13	\$55,191	87	\$1,055,602	0	\$0	*	*	19	\$110,658
VALLEY	20	\$66,347	155	\$1,902,881	0	\$0	*	*	21	\$87,246
WASHINGTON	20	\$98,149	243	\$3,239,306	*	*	25	\$124,071	92	\$345,225
WAYNE	11	\$41,776	98	\$1,286,804	0	\$0	12	\$66,366	30	\$118,356
WEBSTER	15	\$43,736	145	\$1,650,504	*	*	13	\$39,747	34	\$119,765
WHEELER	*	*	16	\$191,513	0	\$0	*	*	*	*
YORK	25	\$81,470	216	\$2,848,915	*	*	35	\$162,608	64	\$234,725
OMAHA <sup>2</sup>	364	\$1,916,513	5,748	\$75,807,778	264	\$2,428,135	1,338	\$6,141,845	2,606	\$11,086,473
LINCOLN	155	\$610,238	2,016	\$27,386,355	129	\$1,391,709	618	\$2,648,563	986	\$3,743,060
OTHER	1,567	\$6,353,204	15,190	\$189,578,854	541	\$5,643,450	2,576	\$16,591,283	4,627	\$17,130,915
<b>TOTAL</b>	<b>2,086</b>	<b>\$8,879,955</b>	<b>22,954</b>	<b>\$292,772,987</b>	<b>934</b>	<b>\$9,463,294</b>	<b>4,532</b>	<b>\$25,381,691</b>	<b>8,219</b>	<b>\$31,960,448</b>

\* = Suppressed to avoid disclosure of confidential information.

<sup>2</sup> "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.



**Table 6:** Homestead Exemption Program by County, Applications Who DID NOT FILE a 2004 Federal Income Tax Return (cont.)

Exemption	Taxable IRA Distributions		Tax Exempt IRA Distributions		Taxable Interest		Interest		Other Income	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
ADAMS	30	\$102,476	90	\$281,207	34	\$40,237	232	\$304,499	51	\$191,678
ANTELOPE	17	\$47,849	24	\$75,185	*	*	91	\$132,666	23	\$85,941
ARTHUR	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
BANNER	0	\$0	*	*	0	\$0	*	*	*	*
BLAINE	0	\$0	0	\$0	0	\$0	*	*	0	\$0
BOONE	14	\$38,306	22	\$54,881	*	*	71	\$119,594	17	\$45,150
BOX BUTTE	11	\$23,300	16	\$33,157	*	*	81	\$121,420	*	*
BOYD	*	*	*	*	*	*	33	\$51,639	16	\$75,755
BROWN	*	*	*	*	*	*	63	\$152,093	*	*
BUFFALO	25	\$67,803	49	\$134,094	23	\$50,567	241	\$399,751	50	\$170,109
BURT	20	\$84,056	27	\$111,536	13	\$11,341	100	\$157,695	26	\$106,367
BUTLER	*	*	26	\$71,728	*	*	83	\$109,398	17	\$95,578
CASS	21	\$55,257	41	\$103,859	*	*	139	\$130,076	26	\$72,323
CEDAR	19	\$42,835	24	\$59,651	13	\$30,942	92	\$143,637	32	\$136,106
CHASE	*	*	*	*	*	*	35	\$52,551	14	\$36,248
CHERRY	10	\$28,396	16	\$49,017	*	*	44	\$106,459	12	\$49,276
CHEYENNE	*	*	18	\$31,190	10	\$33,744	96	\$132,832	21	\$55,058
CLAY	10	\$25,241	24	\$52,770	*	*	56	\$91,393	13	\$43,780
COLFAX	20	\$58,771	24	\$72,222	12	\$28,056	105	\$149,219	34	\$122,776
CUMING	11	\$37,411	23	\$52,239	11	\$20,658	93	\$128,337	23	\$108,591
CUSTER	16	\$27,804	29	\$58,436	14	\$19,717	126	\$234,214	33	\$125,955
DAKOTA	41	\$110,338	49	\$131,705	11	\$14,105	127	\$155,617	29	\$157,429
DAWES	13	\$46,386	13	\$46,386	*	*	71	\$100,863	*	*
DAWSON	67	\$176,008	73	\$180,323	13	\$19,945	207	\$265,542	28	\$95,214
DEUEL	*	*	*	*	*	*	10	\$13,823	*	*
DIXON	16	\$47,722	23	\$61,228	*	*	73	\$134,415	27	\$107,595
DODGE	88	\$231,814	126	\$343,276	42	\$70,995	390	\$508,371	77	\$253,628
DOUGLAS	411	\$1,077,436	707	\$1,820,259	214	\$277,705	2,064	\$2,634,090	275	\$655,493
DUNDY	0	\$0	*	*	*	*	23	\$19,495	*	*
FILLMORE	17	\$50,369	23	\$56,633	*	*	87	\$110,411	17	\$91,751
FRANKLIN	*	*	*	*	*	*	44	\$43,990	10	\$50,560
FRONTIER	*	*	*	*	*	*	10	\$9,828	*	*
FURNAS	*	*	11	\$17,576	11	\$13,921	50	\$78,556	16	\$53,632
GAGE	57	\$184,555	73	\$211,037	22	\$23,355	288	\$421,520	60	\$194,603
GARDEN	*	*	*	*	*	*	34	\$37,154	*	*
GARFIELD	*	*	*	*	*	*	39	\$63,768	*	*
GOSPER	*	*	*	*	*	*	21	\$30,653	*	*
GRANT	*	*	*	*	0	\$0	*	*	0	\$0
GREELEY	*	*	*	*	*	*	32	\$74,553	*	*
HALL	47	\$128,012	117	\$306,790	34	\$54,251	387	\$564,790	56	\$133,076
HAMILTON	10	\$45,341	18	\$73,565	*	*	57	\$66,846	12	\$56,150
HARLAN	*	*	*	*	*	*	29	\$35,380	*	*
HAYES	0	\$0	0	\$0	0	\$0	*	*	0	\$0
HITCHCOCK	*	*	*	*	*	*	41	\$65,740	*	*
HOLT	21	\$48,077	27	\$72,725	19	\$39,662	92	\$138,578	31	\$132,944
HOOKE	*	*	*	*	0	\$0	18	\$46,941	*	*
HOWARD	*	*	14	\$30,646	*	*	60	\$116,699	12	\$65,834
JEFFERSON	31	\$82,412	46	\$123,689	*	*	135	\$195,497	32	\$92,272
JOHNSON	*	*	*	*	*	*	70	\$80,457	15	\$51,928
KEARNEY	*	*	16	\$31,204	*	*	48	\$108,126	*	*
KEITH	21	\$57,678	28	\$78,504	*	*	88	\$101,078	16	\$56,389
KEYA PAHA	0	\$0	*	*	*	*	*	*	*	*
KIMBALL	*	*	12	\$29,482	*	*	52	\$43,166	11	\$8,691
KNOX	28	\$108,145	46	\$146,874	12	\$20,189	170	\$238,772	56	\$192,903
LANCASTER	264	\$726,901	412	\$1,088,016	99	\$128,762	1,226	\$1,711,193	174	\$462,080
LINCOLN	36	\$132,440	55	\$182,838	17	\$43,885	301	\$344,247	38	\$121,232
LOGAN	0	\$0	*	*	*	*	*	*	*	*
LOUP	0	\$0	0	\$0	0	\$0	*	*	0	\$0
MADISON	44	\$140,579	101	\$316,675	17	\$18,598	290	\$423,568	51	\$151,384
MCPHERSON	*	\$0	0	\$0	0	\$0	*	*	*	*
MERRICK	*	*	19	\$45,991	*	*	90	\$129,466	28	\$97,939
MORRILL	10	\$20,562	12	\$29,220	*	*	45	\$64,168	*	*
NANCE	0	\$0	*	*	13	\$21,915	24	\$27,932	*	*
NEMAHA	*	*	13	\$53,264	20	\$31,361	63	\$121,626	28	\$97,660
NUCKOLLS	12	\$31,377	14	\$37,927	*	*	97	\$146,405	18	\$47,263
OTOE	18	\$36,570	39	\$91,539	33	\$76,465	142	\$144,471	30	\$69,550
PAWNEE	*	*	10	\$26,432	*	*	53	\$89,282	20	\$49,490
PERKINS	*	*	*	*	*	*	29	\$36,908	*	*
PHELPS	22	\$47,988	34	\$69,352	*	*	77	\$122,890	*	*
PIERCE	*	*	15	\$36,132	*	*	73	\$139,611	15	\$73,105
PLATTE	37	\$95,108	90	\$281,003	21	\$36,885	304	\$418,378	54	\$175,082
POLK	*	*	*	*	*	*	47	\$75,388	13	\$47,726
RED WILLOW	19	\$52,121	27	\$70,658	*	*	106	\$164,272	20	\$49,795
RICHARDSON	14	\$18,469	32	\$60,563	*	*	155	\$221,871	21	\$79,363
ROCK	*	*	*	*	*	*	10	\$14,868	*	*
SALINE	19	\$59,651	41	\$114,218	14	\$19,342	166	\$319,845	35	\$96,330
SARPY	69	\$203,875	104	\$294,865	33	\$45,827	328	\$396,878	48	\$119,079
SAUNDERS	30	\$82,161	36	\$108,793	22	\$29,052	147	\$220,242	43	\$176,763
SCOTTS BLUFF	70	\$208,004	79	\$242,335	19	\$23,070	363	\$487,266	60	\$177,781
SEWARD	20	\$58,202	25	\$68,304	12	\$10,955	115	\$181,793	24	\$129,010
SHERIDAN	11	\$18,772	13	\$24,925	*	*	59	\$85,673	21	\$65,953
SHERMAN	*	*	*	*	*	*	57	\$67,022	*	*
SIOUX	*	*	*	*	*	*	*	*	*	*
STANTON	12	\$33,306	16	\$36,543	0	\$0	48	\$74,162	*	*
THAYER	13	\$43,573	22	\$64,602	*	*	98	\$143,646	20	\$84,626
THOMAS	0	\$0	*	*	0	\$0	*	*	0	\$0
THURSTON	*	*	10	\$25,595	0	\$0	44	\$69,987	15	\$66,328
VALLEY	*	*	17	\$49,959	*	*	91	\$176,509	20	\$76,321
WASHINGTON	16	\$29,636	51	\$101,532	*	*	161	\$217,818	28	\$92,959
WAYNE	*	*	14	\$62,839	*	*	66	\$101,460	15	\$52,535
WEBSTER	*	*	*	*	*	*	69	\$153,131	16	\$65,419
WHEELER	*	*	*	*	*	*	*	*	*	*
YORK	27	\$80,978	39	\$129,330	18	\$24,289	128	\$190,064	34	\$166,064
OMAHA <sup>2</sup>	496	\$1,310,947	862	\$2,216,656	252	\$330,413	2,553	\$3,248,786	351	\$867,531
LINCOLN	264	\$726,901	412	\$1,088,016	99	\$128,762	1,226	\$1,711,193	174	\$462,080
OTHER	1,253	\$3,570,116	2,073	\$5,778,537	722	\$1,187,689	7,950	\$11,642,134	1,695	\$5,990,201
<b>TOTAL</b>	<b>2,013</b>	<b>\$5,607,964</b>	<b>3,347</b>	<b>\$9,083,209</b>	<b>1,073</b>	<b>\$1,646,864</b>	<b>11,729</b>	<b>\$16,602,113</b>	<b>2,220</b>	<b>\$7,319,812</b>

\* = Suppressed to avoid disclosure of confidential information.

<sup>2</sup> "Omaha" refers to Douglas, Sarpy & Washington Counties; "Lincoln" refers to Lancaster County; "Other" refers to the balance of the state.

**Table 6:** Homestead Exemption Program by County, Applications Who DID NOT FILE a 2004 Federal Income Tax Return (cont.)

Exemption	Medical & Expenses No.	Amount	Medical & Deductions No.	Amount	Household Income <sup>1</sup> No.	Amount
ADAMS	144	\$976,757	140	\$839,063	487	\$7,370,453
ANTELOPE	68	\$340,035	66	\$289,889	187	\$2,372,441
ARTHUR	*	*	*	*	*	*
BANNER	*	*	*	*	*	*
BLAINE	*	*	*	*	*	*
BOONE	44	\$228,047	40	\$197,030	145	\$1,778,561
BOX BUTTE	63	\$304,395	54	\$257,778	181	\$2,397,813
BOYD	11	\$68,227	10	\$60,089	72	\$911,335
BROWN	24	\$116,887	24	\$100,551	110	\$1,399,467
BUFFALO	188	\$1,033,399	182	\$881,774	496	\$7,074,896
BURT	64	\$357,474	62	\$301,390	202	\$2,923,840
BUTLER	36	\$174,448	35	\$144,412	157	\$2,167,983
CASS	119	\$495,307	113	\$401,363	273	\$4,006,889
CEDAR	57	\$349,475	56	\$304,270	182	\$2,470,873
CHASE	29	\$175,073	28	\$154,934	81	\$1,028,560
CHERRY	39	\$195,061	37	\$166,017	128	\$1,601,460
CHEYENNE	48	\$267,584	45	\$226,874	173	\$2,550,039
CLAY	50	\$217,321	45	\$178,319	127	\$1,809,803
COLFAX	52	\$316,863	52	\$276,032	187	\$2,389,344
CUMING	33	\$224,871	32	\$196,819	165	\$2,294,222
CUSTER	118	\$548,315	110	\$469,941	261	\$3,241,262
DAKOTA	109	\$551,754	103	\$463,952	283	\$4,073,612
DAWES	22	\$163,828	20	\$144,760	174	\$2,339,426
DAWSON	86	\$446,896	83	\$371,407	378	\$5,766,565
DEUEL	*	*	*	*	50	\$729,685
DIXON	68	\$275,007	63	\$229,154	124	\$1,679,135
DODGE	259	\$1,380,773	248	\$1,151,436	653	\$10,207,053
DOUGLAS	2,151	\$9,467,106	2,024	\$7,805,357	5,139	\$75,554,382
DUNDY	*	*	*	*	44	\$546,507
FILLMORE	37	\$250,939	37	\$217,541	141	\$2,010,941
FRANKLIN	24	\$128,388	24	\$109,150	101	\$1,332,438
FRONTIER	23	\$124,108	23	\$102,648	56	\$866,683
FURNAS	40	\$162,114	37	\$134,280	132	\$1,684,606
GAGE	207	\$973,295	201	\$803,978	506	\$7,309,358
GARDEN	*	*	*	*	81	\$1,031,134
GARFIELD	*	*	*	*	60	\$752,826
GOSPER	10	\$56,942	10	\$48,587	36	\$517,341
GRANT	*	*	*	*	11	\$158,446
GREELEY	23	\$191,888	23	\$175,735	70	\$790,994
HALL	215	\$1,122,387	207	\$940,362	752	\$11,104,769
HAMILTON	52	\$240,105	51	\$200,476	113	\$1,604,630
HARLAN	23	\$105,122	23	\$85,713	102	\$1,537,088
HAYES	*	*	*	*	13	\$142,071
HITCHCOCK	36	\$193,807	33	\$167,442	97	\$1,302,975
HOLT	97	\$368,549	95	\$305,361	274	\$3,323,414
HOOKER	12	\$73,440	12	\$64,534	37	\$473,867
HOWARD	31	\$150,169	29	\$124,650	143	\$1,993,731
JEFFERSON	75	\$453,597	72	\$393,963	266	\$3,653,451
JOHNSON	37	\$204,237	36	\$177,763	123	\$1,628,823
KEARNEY	36	\$175,895	36	\$146,043	92	\$1,396,186
KEITH	75	\$325,817	72	\$268,019	200	\$2,926,452
KEYA PAHA	*	*	*	*	15	\$180,012
KIMBALL	33	\$147,920	30	\$122,442	96	\$1,385,180
KNOX	102	\$578,508	97	\$503,635	309	\$3,760,654
LANCASTER	1,196	\$5,756,901	1,157	\$4,821,642	2,123	\$31,821,464
LINCOLN	197	\$1,099,988	193	\$926,121	574	\$8,618,428
LOGAN	*	*	*	*	12	\$163,328
LOUP	*	*	*	*	13	\$166,294
MADISON	234	\$1,172,328	221	\$983,555	486	\$7,164,358
MCPHERSON	*	*	*	*	*	*
MERRICK	49	\$237,072	46	\$195,654	182	\$2,543,049
MORRILL	32	\$138,129	31	\$112,281	140	\$1,709,949
NANCE	18	\$75,756	17	\$61,946	84	\$1,125,373
NEMAHA	33	\$144,789	32	\$118,077	176	\$2,423,110
NUCKOLLS	54	\$280,361	51	\$237,420	166	\$2,339,291
OTOE	129	\$694,983	126	\$601,793	299	\$3,973,269
PAWNEE	30	\$148,721	29	\$128,089	107	\$1,369,088
PERKINS	22	\$140,656	22	\$122,337	55	\$786,837
PHELPS	56	\$260,109	55	\$212,114	145	\$2,219,110
PIERCE	46	\$176,930	43	\$141,040	152	\$2,075,748
PLATTE	160	\$758,161	155	\$625,201	459	\$6,719,406
POLK	25	\$113,759	24	\$95,596	93	\$1,303,509
RED WILLOW	84	\$374,545	82	\$310,872	210	\$2,974,416
RICHARDSON	94	\$404,810	89	\$342,392	304	\$3,810,335
ROCK	*	*	*	*	44	\$502,870
SALINE	158	\$761,567	153	\$646,558	250	\$3,470,708
SARPY	283	\$1,379,813	271	\$1,156,619	626	\$9,408,749
SAUNDERS	116	\$723,776	110	\$631,032	296	\$4,181,594
SCOTTS BLUFF	116	\$829,168	116	\$709,274	874	\$13,011,420
SEWARD	78	\$532,488	76	\$466,441	192	\$2,808,512
SHERIDAN	46	\$235,712	42	\$200,589	140	\$1,865,832
SHERMAN	27	\$129,623	26	\$109,786	124	\$1,496,927
SIOUX	*	*	*	*	17	\$219,452
STANTON	30	\$184,601	30	\$161,611	82	\$1,094,641
THAYER	51	\$277,947	46	\$235,079	164	\$2,355,064
THOMAS	*	*	*	*	12	\$131,454
THURSTON	14	\$68,052	14	\$54,427	88	\$1,328,934
VALLEY	29	\$182,309	29	\$155,978	155	\$2,204,086
WASHINGTON	193	\$817,003	186	\$678,867	246	\$3,460,373
WAYNE	39	\$208,896	38	\$174,825	98	\$1,489,612
WEBSTER	33	\$241,522	31	\$213,700	146	\$1,893,056
WHEELER	*	*	*	*	16	\$222,641
YORK	104	\$584,062	101	\$496,142	218	\$3,193,276
OMAHA <sup>2</sup>	2,627	\$11,663,923	2,481	\$9,640,843	6,011	\$88,423,504
LINCOLN	1,196	\$5,756,901	1,157	\$4,821,642	2,123	\$31,821,464
OTHER	5,099	\$26,761,541	4,896	\$22,658,837	15,743	\$221,234,973
<b>TOTAL</b>	<b>8,922</b>	<b>\$44,182,365</b>	<b>8,534</b>	<b>\$37,121,322</b>	<b>23,877</b>	<b>\$341,479,941</b>

<sup>1</sup> Only positive income is used in the compilation

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